Government of Bombay

FINANCE DEPARTMENT

BUDGET

OF

THE GOVERNMENT OF BOMBAY

FOR

1927-28

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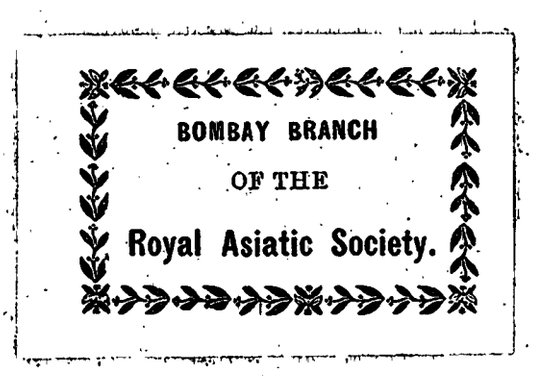

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Government of Bombay

FINANCE DEPARTMENT

BUDGET FOR 1927-28.

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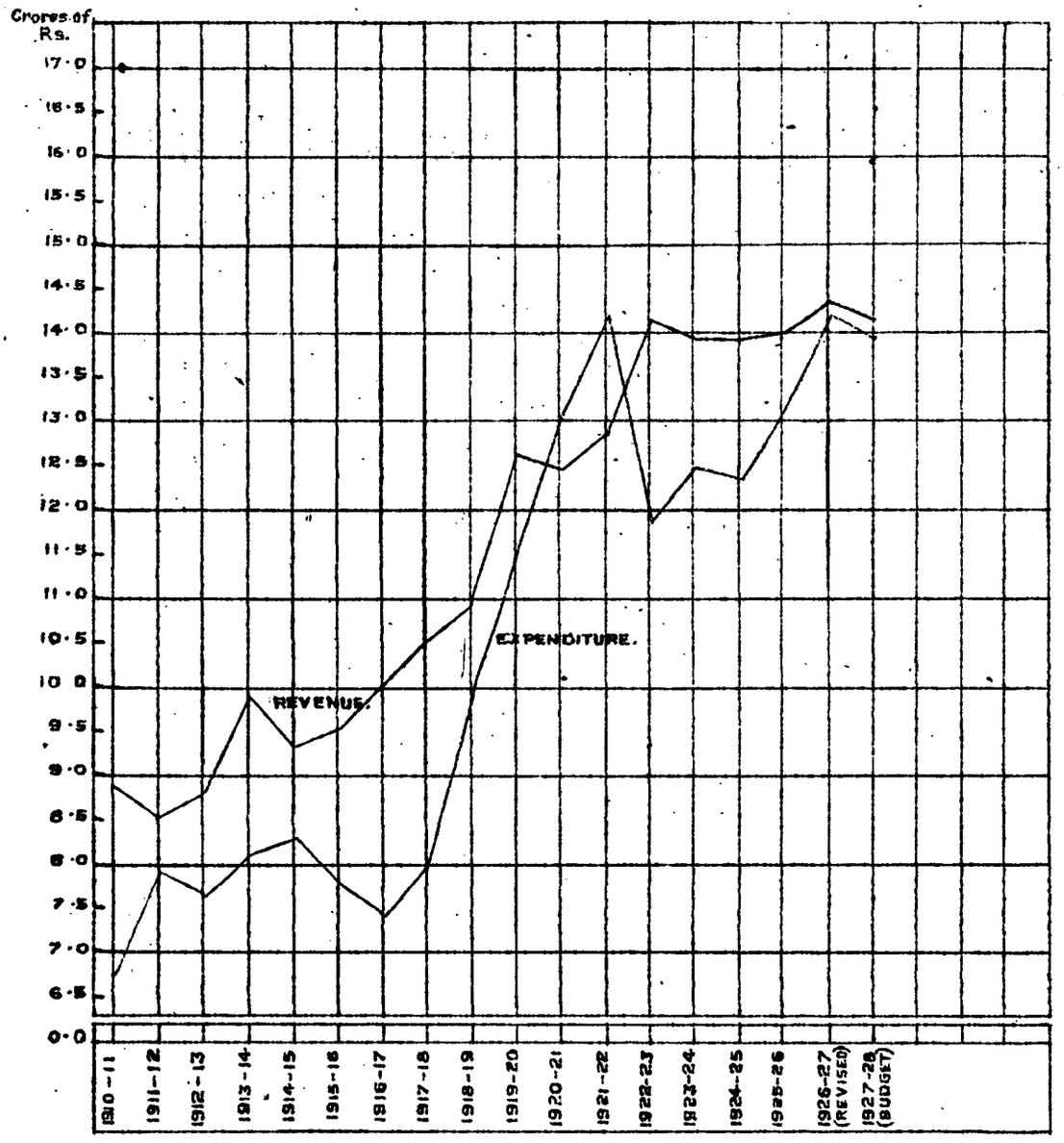
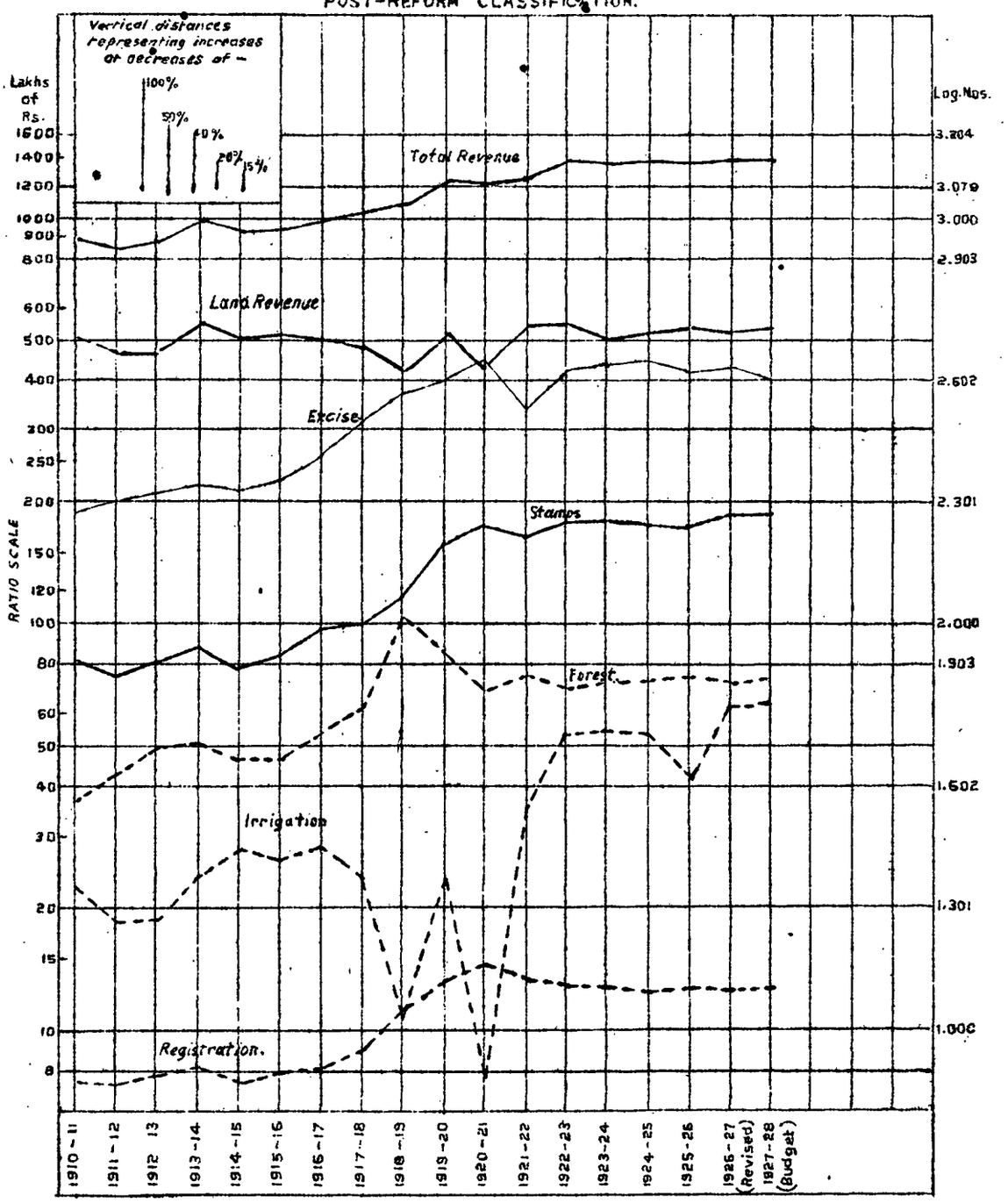
I.

GROWTH OF REVENUE (ORDINARY) AND EXPENDITURE (CHARGED TO REVENUE) OF THE GOVERNMENT OF BOMBAY ACCORDING TO POST-REFORM CLASSIFICATION.



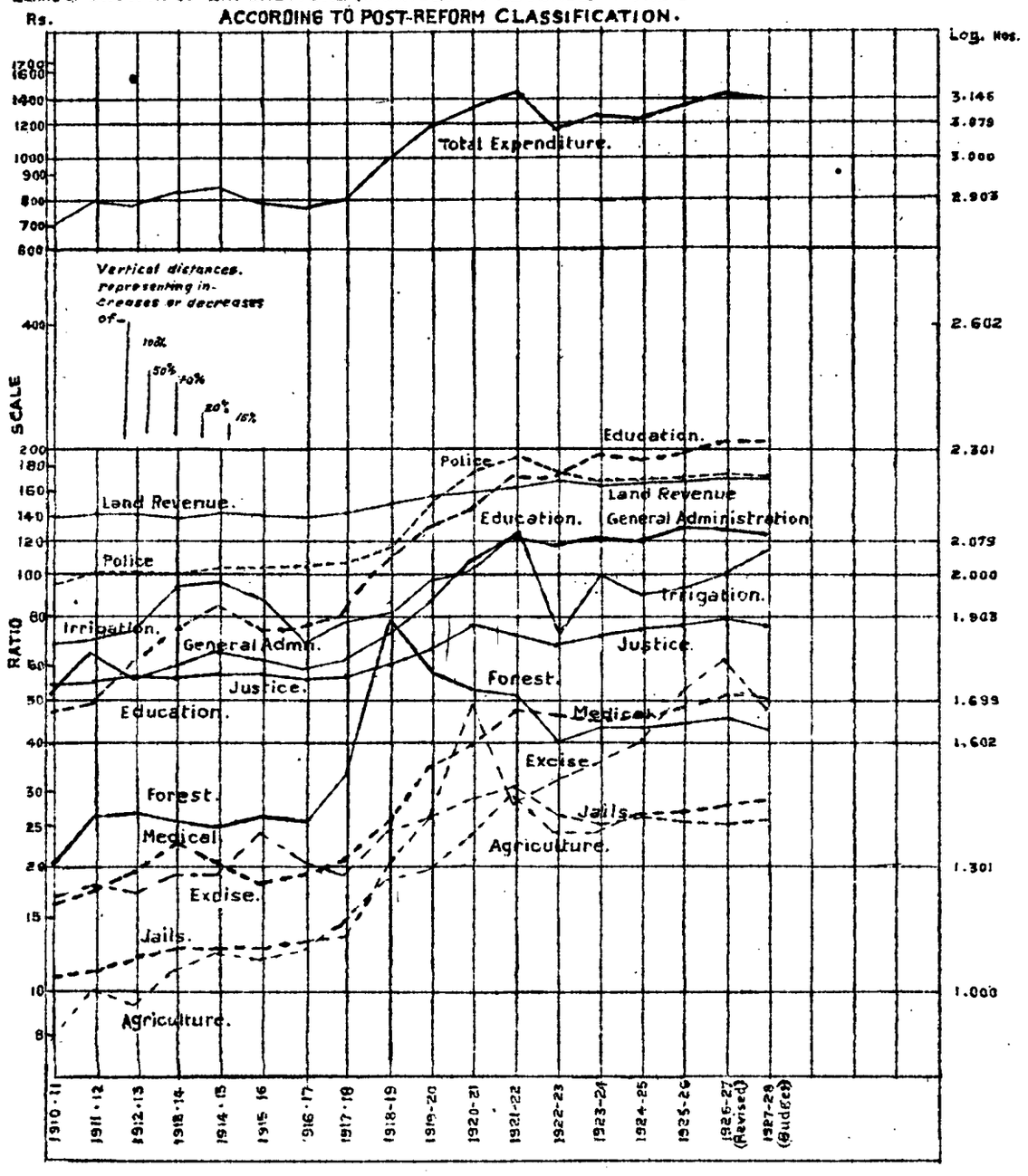
II.

GROWTH OF REVENUE (ORDINARY) OF THE GOVERNMENT OF BOMBAY ACCORDING TO POST-REFORM CLASSIFICATION.



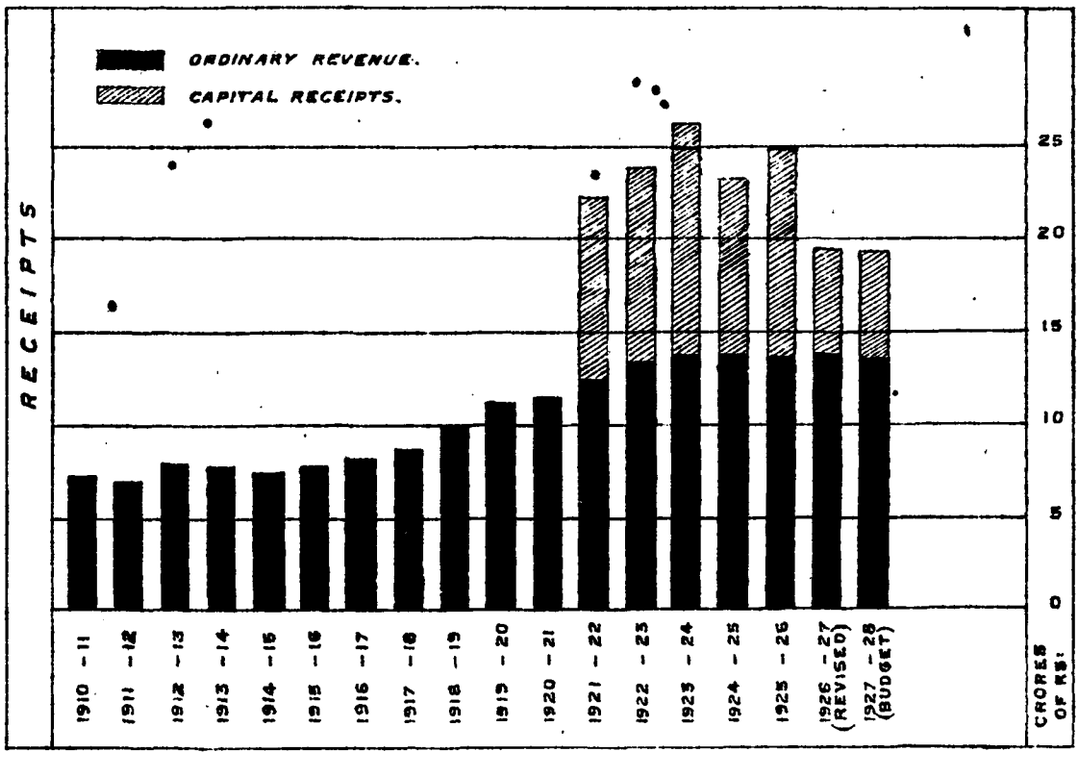
III.

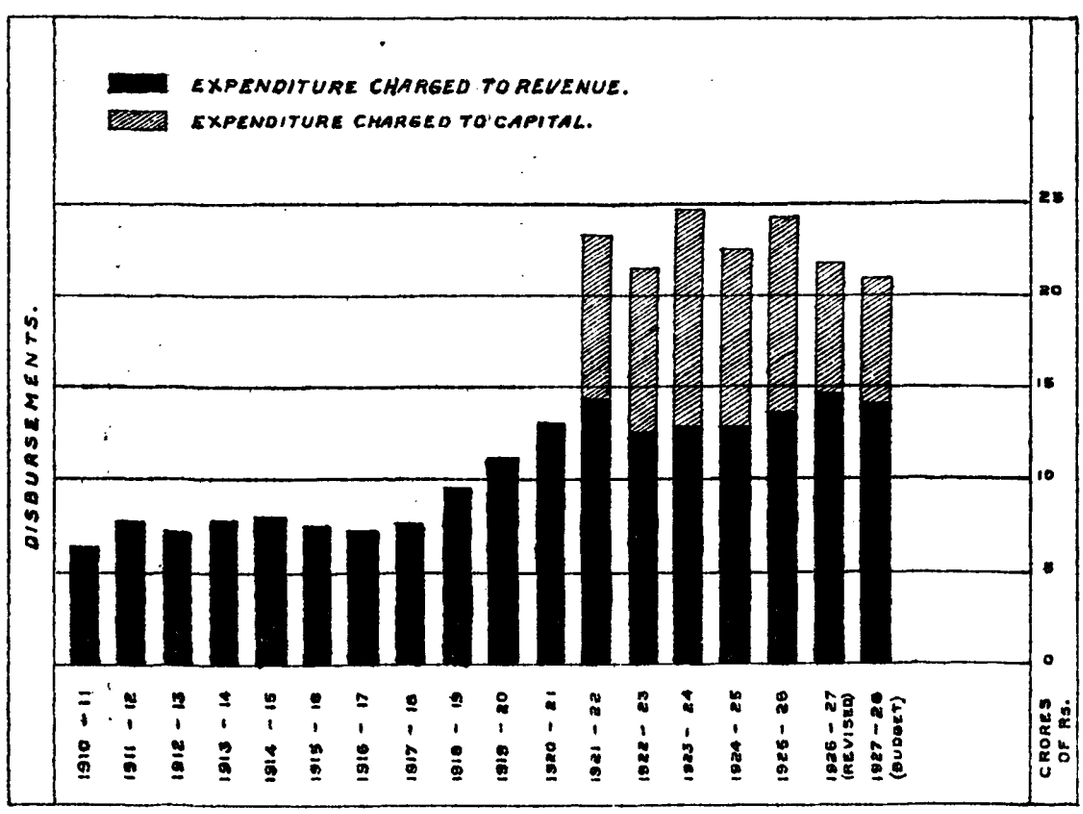
GROWTH OF EXPENDITURE (CHARGED TO REVENUE) OF THE GOVERNMENT OF BOMBAY ACCORDING TO POST-REFORM CLASSIFICATION.



GRAPH V

TOTAL RECEIPTS AND DISBURSMENTS OF THE GOVERNMENT OF BOMBAY.





Note:- Development transactions are included under the Capital heads.

STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, PROVINCIAL RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD

ACCOUNTS FOR THE FIVE YEARS ENDING 1925-26

AND

BUDGET AND REVISED ESTIMATES FOR 1926-27

No. of Account Head.	Heads of Revenue.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Accounts.	1924-25, Accounts.	1925-26, Accounts.	1926-27, Budget.	1926-27, Revised Estimates.
1	2	3	4	5	6	7	8	9
	Principal Heads of Revenue.							
II	Taxes on Income	1,14,58	3,00	...	...	...	...	...
V	Land Revenue ...	5,47,44	5,58,69	5,08,89	5,16,53	5,41,11	5,33,00	5,23,10
VI	Excise	3,42,69	4,22,79	4,34,59	4,42,98	4,15,33	4,35,38	4,27,35
VII	Stamps { A.—Non-judicial ... B.—Judicial ...	84,38 79,98	94,85 81,78	91,20 88,69	97,85 80,21	96,90 79,44	1,11,05 89,95	99,00 87,00
VIII	Forest	74,94	70,37	71,50	73,08	75,28	73,89	73,12
IX	Registration	13,27	13,02	12,87	12,49	12,78	13,00	12,60
IX-A	Scheduled Taxes	...	2,66	9,40	9,03	15,30	25,18	22,20
	Total ...	12,57,28	12,47,16	12,17,14	12,32,17	12,36,14	12,81,45	12,44,37
	Irrigation, Navigation, Embankment and Drainage Works.							
XIII	Works for which capital accounts are kept.	34,39	52,28	53,34	52,63	41,35	64,95	61,30
XIV	Works for which no capital accounts are kept.	1,31	97	68	65	77	65	90
	Total ...	35,70	53,25	54,02	53,28	42,12	65,60	62,20
	Debt Service.							
XVI	Interest { Ordinary ... Development	16,37 49,77	21,28 58,79	19,68 83,24	15,97 1,16,70	1,17,22 48,58	1,19,33 49,02	1,22,60 49,17
	Total ...	66,14	80,07	1,02,92	1,32,67	1,65,80	1,68,35	1,71,77
	Civil Administration.							
XVII	Administration of Justice ...	10,73	13,87	14,82	15,14	16,46	17,64	18,20
XVIII	Jails and Convict Settlements ...	4,61	4,84	5,18	4,59	5,02	4,99	5,63
XIX	Police	2,42	7,69	5,90	5,00	7,85	8,22	6,44
XX	Ports and Pilotage	40	38	...	...	...	...	...
XXI	Education	7,70	9,58	10,04	11,21	10,52	10,18	10,56
XXII	Medical	5,72	6,52	6,48	6,25	6,55	4,05	5,65
XXIII	Public Health	16	4,76	8,35	5,65	6,15	4,91	4,91
XXIV	Agriculture	2,87	3,53	3,54	3,37	3,19	3,29	3,03
XXV	Industries	22	43	4	4	4	1	5
XXVI	Miscellaneous Departments ...	1,08	1,20	2,01	2,12	1,99	2,10	2,02
	Total ...	35,91	52,80	56,36	53,37	57,77	55,34	56,49
	Civil Works.							
XXX	Civil Works	20,87	16,36	17,89	15,42	16,13	14,90	15,50
	Total ...	20,87	16,36	17,89	15,42	16,13	14,90	15,50
	Miscellaneous.							
XXXIII	Receipts in aid of Superannuation	10,48	14,77	15,81	18,04	17,74	16,74	16,87
XXXIV	Stationery and Printing ...	2,33	2,87	2,74	2,44	3,65	2,67	3,00
XXXV	Miscellaneous	11,50	6,31	14,30	7,27	9,28	6,01	3,68
	Total ...	24,31	23,95	32,85	27,75	30,67	25,42	23,55
	Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.							
XXXIX	Contribution to the Central Government by Provincial Government.	−56,00	−56,00	−56,00	−56,00	...	...	...
XXXIX-A	Miscellaneous Adjustments between the Central and Provincial Governments.	−73,49	−39	27,64	40,52	9,76	17,90	5,29
	Total ...	−1,29,49	−56,39	−28,36	−15,48	9,76	17,90	5,29
	Extraordinary Items.							
XL	Extraordinary Receipts ...	...	...	...	...	...	...	1,54
	Total Revenue ...	13,10,72	14,17,20	14,52,82	14,99,18	15,58,39	16,28,96	15,80,71

No. of Account Head.	Heads of Revenue.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Accounts.	1924-25, Accounts.	1925-26, Accounts.	1926-27, Budget.	1926-27, Revised Estimates.
1	2	3	4	5	6	7	8	9
	Capital Account not charged to Revenue.							
XLII	Bombay Development Scheme ...	20,50	27,85	28,44	24,26	28,00	44,54	27,17
	Total ...	20,50	27,85	28,44	24,26	28,00	44,54	27,17
	Debt Heads.							
	Deposits and Advances—							
	Famine Insurance Fund ...	...	61,03	33,07	50,23	50,99	39,12	42,41
	Appropriation for Reduction or Avoidance of Debt. Bombay Development.	19,32	20,21	11,04	11,72	12,77	9,09	9,88
	Appropriation for Reduction or Avoidance of Debt. Other purposes.	...	...	...	2,20	8,06	7,64	6,02
	Other deposits (Development).	3,00,00	...	...	...	...	...	...
	Miscellaneous Government Account.	...	1	4,63	...	...	...	...
	Suspense Account. Ordinary ...	...	...	23,78	86,71	89,20	...	...
	Suspense Account. Development.	...	1	...	34,67	42,83	...	...
	Deposits of Depreciation Fund of Government Presses.	...	...	...	...	...	43	43
	Loans and Advances by Provincial Government—							
	For Bombay Development ...	1,61,08	2,34	3,13	3,34	3,28	3,25	3,25
	For Development purposes to Local Bodies.					41,71	20,66	37,40
	For other purposes ...	61,14	93,28	59,65	33,79	41,72	36,00	49,92
	Advances from the Provincial Loans Fund—							
	For Bombay Development ...	2,90,00	6,25,00	8,68,50	5,00,00	1,65,00	80,00	80,00
	For Development purposes to Local Bodies.					1,60,00	1,20,00	70,00
	For other purposes ...	12,91,64	1,40,20	1,52,08	2,04,69	3,13,00	1,11,98	1,11,98
	Total, Debt Heads ...	21,23,18	9,42,08	11,55,88	8,77,34	9,48,56	4,28,17	4,11,29
	Total, Capital Receipts ...	21,43,68	9,69,93	11,84,32	9,01,60	9,76,56	4,72,71	4,38,46
	Total Receipts* ...	34,54,40	23,87,13	26,87,14	24,00,78	25,34,95	21,01,67	20,19,17
	Opening Balance. Ordinary ...	3,11,02	1,92,72	4,02,05	5,44,79	6,35,37	6,18,72	6,63,54
	Opening Balance. Development.	-4,74	21,41	31,90	37,62	32,30	27,75	70,15
	Grand Total ...	37,60,68	26,01,26	30,71,09	29,83,19	32,03,12	27,48,14	27,52,86

*Note.—Excluding Development Department figures the distribution between Revenue and Capital Receipts is as follows :—

	1921-22, Accounts.	1922-23, Accounts.	1923-24, Accounts.	1924-25, Accounts.	1925-26, Accounts.	1926-27, Budget.	1926-27, Revised.
Ordinary Revenue ...	12,60,95	13,58,41	13,69,58	13,82,49	15,09,81	15,79,94	15,31,54
Capital Receipts ...	13,52,78	2,94,52	2,73,21	3,27,61	7,04,68	3,35,83	3,18,16

No. of Account Head.	Heads of Expenditure.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Accounts.	1924-25, Accounts.
1	2	3	4	5	6
	Direct Demands on Revenue.				
2	Taxes on Income (Reserved)	1,66	...	...	...
5	Land Revenue (Reserved)	1,64,53	1,67,49	1,82,36	62,15
6	Excise (Transferred)	28,80	32,76	35,31	40,22
7	Stamps (Reserved)	3,52	3,59	3,87	88
8	Forest (Transferred)	50,80	40,14	43,55	42,99
8A	Forest Capital Outlay (Transferred)... ...	.....	...	...	...
9	Registration (Transferred)	6,67	7,41	6,66	6,81
9A	Scheduled Taxes (Reserved)	.....	...	18	18
	Total ...	2,55,98	2,51,39	2,71,93	1,53,23
	Reserved ...	1,69,71	1,71,08	1,86,41	63,21
	Transferred ...	86,27	80,31	85,52	90,02
	Irrigation Revenue Account.				
14	Interest on Works for which capital accounts are kept—Irrigation Works (Reserved).	39,54	42,73	49,22	57,20
15	Other Revenue Expenditure Financed from Ordinary Revenue (Reserved)—				
	A: Irrigation Works	43,26	30,33	20,76	33,82
	B. Navigation, Embankment and Drainage Works.	.....	...	17	35
	A. Irrigation Works (Civil)	1	23	16	19
15 (1)	Other Revenue Expenditure Financed from Famine Insurance Grants (Reserved).	.....	...	...	...
	Total (Reserved) ...	82,81	73,29	70,31	91,56
	Irrigation Capital Account (charged to Revenue).				
16	Construction of Protective Irrigation Works (Reserved)—				
	A. Financed from Famine Insurance Grants.	40,84	...	30,00	
	B. Financed from Ordinary Revenues ...	1,01	...	...	...
	Total (Reserved) ...	41,85	...	30,00	
	Debt Services.				
19	Interest on Ordinary Debt (Reserved). Ordinary ...	11,33	11,23	14,77	9,91
	Development ...	64,06	88,59	1,30,91	1,80,09
21	Reduction or Avoidance of Debt (Reserved). Ordinary ...	.....	...	...	2,52
	Development ...	9,39	9,39	9,39	9,39
	Total (Reserved) ...	84,78	1,09,21	1,55,07	2,01,91
	Civil Administration.				
22	General Administration (Reserved)	1,22,62	1,17,00	97,54	2,17,68
22	General Administration (Transferred) ...	.....	...	1,29	1,55
24	Administration of Justice (Reserved) ...	70,99	67,00	68,87	71,37
25	Jails and Convict Settlements (Reserved) ...	31,39	27,03	24,74	25,96
26	Police (Reserved)	1,92,00	1,73,32	1,66,68	1,68,98
27	Ports and Pilotage (Reserved)	1,50	1,75	38	20
30	Scientific Departments (Reserved)	42	18	...	...
30	Scientific Departments (Transferred) ...	91	31	65	66
31	Education (Reserved)	5,88	6,31	8,84	6,69
31	Education (Transferred)...	1,66,57	1,65,93	1,83,41	1,77,35
32	Medical (Reserved)	7	6	9	7
32	Medical (Transferred)	45,93	45,39	43,10	43,78
33	Public Health (Transferred)	29,15	17,58	19,43	22,27
34	Agriculture (Transferred)	29,88	23,87	23,83	26,06
35	Industries (Transferred)	7,60	2,92	1,51	19
37	Miscellaneous Departments (Reserved) ...	4,53	4,88	4,48	4,66
37	Miscellaneous Departments (Transferred) ...	20	13	1,47	16
	Total ...	7,09,64	6,54,46	6,45,81	7,67,63
	Reserved ...	4,29,40	3,98,03	3,71,12	4,95,61
	Transferred ...	2,80,24	2,56,43	2,74,69	2,72,02

1925-26, Accounts.	1926-27, Budget.			1926-27, Revised Estimates.			No. of Account Head.
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	
7	8	9	10	11	12	13	14
...	...	...	...	...	...	.....	2
64,15	53,87	15,77	69,64	51,69	15,24	66,93	5
54,07	37,63	11,15	48,78	44,57	17,82	62,39	6
1,39	3,51	...	3,51	3,51	...	3,51	7
40,92	37,72	4,78	42,50	36,56	4,81	41,37	8
2,02	2,61	...	2,61	2,61	...	2,61	8A
6,66	7,12	...	7,12	6,92	...	6,92	9
18	21	...	21	20	...	20	9A
1,69,39	1,42,67	31,70	1,74,37	1,46,06	37,87	1,83,93	
65,72	57,59	15,77	73,36	55,40	15,24	70,64	
1,03,67	85,08	15,98	1,01,01	90,66	22,68	1,13,29	
62,43	...	64,06	64,06	...	54,18	54,18	14
30,63	27,34	...	27,34	27,49	...	27,49	15A
57	36	...	36	34	...	34	15B
64	46	...	46	46	...	46	15A
...	11,35	29	11,64	8,55	29	8,84	15(1)
94,27	39,51	64,35	1,03,86	36,84	54,47	91,31	
...	...	...	...	...	10,00	10,00	16A
...	...	...	...	...	...	...	16B
...	...	...	...	...	10,00	10,00	
1,19,16	...	1,04,44	1,04,44	...	1,18,90	1,18,90*	19
1,39,59	...	1,33,67*	1,33,67*	...	1,14,63	1,14,63	
8,85	...	7,64	7,64	2,75	5,43	8,18†	21
9,39	...	5,88†	5,88†	...	4,51	4,51	
2,76,99	...	2,51,63	2,51,63	2,75	2,43,47	2,46,22	
2,23,87	1,03,77	1,16,79	2,20,56	1,02,94	1,19,86	2,22,80	22
1,57	1,54	...	1,54	1,60	...	1,60	22
72,74	62,64	11,19	73,83	63,83	10,00	73,83	24
25,28	25,51	1,36	26,87	24,43	98	25,41	25
1,69,37	1,61,65	9,57	1,71,22	1,60,21	9,76	1,69,97	26
21	22	...	22	22	...	22	27
...	...	...	...	...	...	.....	30
79	66	...	66	65	...	65	30
6,84	6,86	15	7,01	6,85	21	7,06	31
1,88,98	1,89,78	8,33	1,98,11	1,90,98	6,60	1,97,58	31
5	7	...	7	6	...	6	32
47,15	43,44	5,69	49,13	44,75	4,46	49,21	32
24,57	21,49	3,02	24,51	23,17	2,55	25,72	33
26,81	27,01	3,03	30,04	25,33	2,16	27,49	34
69	1,03	...	1,03	1,00	...	1,00	35
4,27	4,44	38	4,82	3,88	27	4,15	37
21	20	5	25	18	5	23	37
7,92,90	6,50,31	1,59,56	8,09,87	6,50,08	1,56,90	8,06,98	
5,02,13	3,65,16	1,39,44	5,04,60	3,62,42	1,41,08	5,03,50	
2,90,77	2,85,15	20,12	3,05,27	2,87,66	15,82	3,03,48	

* Including 18,63 for Development Department to be met from General Balances.

† ,, ,, 1,37 ,, ,, ,, ,, ,,

No. of Account Head.	Heads of Expenditure.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Accounts.	1924-25, Accounts.
1	2	3	4	5	6
	Civil Works.				
41	Civil Works (Reserved)	17,47	4,73	4,31	3,85
41	Civil Works (Transferred)	1,70,66	1,01,41	93,61	88,02
	Total ...	1,88,13	1,06,14	97,92	91,87
	Reserved ...	17,47	4,73	4,31	3,85
	Transferred ...	1,70,66	1,01,41	93,61	88,02
	Miscellaneous.				
43	Famine Relief and Insurance (Reserved)—				
	A. Famine Relief	27,27	2,79	3,92	13,26
	B. Transfers to Famine Insurance Fund ...	...	60,81	29,68	43,97
45	Superannuation Allowances and Pensions (Reserved).	49,32	55,12	57,81	50,86
46	Stationery and Printing (Partly) { Reserved ...	21,14	16,90	14,11	9,77
	{ Transferred ...	1,55	1,11	1,66	1,65
	Reserved and Partly (Transferred).				
47	Miscellaneous (Reserved)	17,66	7,81	7,37	6,60
47	Miscellaneous (Transferred)	21,80	14,14	15,27	15,97
	Total ...	1,38,74	1,58,68	1,29,82	1,42,08
	Reserved ...	1,15,39	1,43,43	1,12,89	1,24,46
	Transferred ...	23,35	15,25	16,93	17,62
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.				
51	Contributions to the Central Government by Provincial Governments (Reserved).	.....	...	...	...
51A	Miscellaneous adjustments between the Central and Provincial Governments (Transferred).	...	...	...	...
	Total ...	.....	...	...	...
	Reserved ...	.....	...	...	...
	Transferred ...	.....	...	...	...
	Extraordinary Items.				
52	Extraordinary Payments (Reserved) ...	.....	...	...	...
	Total (Reserved) ...	.....	...	...	...
	Expenditure in England.				
	Secretary of State (Reserved)	.....	...	75	22
	Secretary of State (Transferred)	.....	...	1	17
	High Commissioner (Reserved)... ...	.....	...	14,93	15,32
	High Commissioner (Transferred)	.....	...	6,89	8,58
	Total ...	.....	...	22,58	24,29
	Reserved ...	.....	...	15,68	15,54
	Transferred ...	.....	...	6,90	8,75
	Total Expenditure charged to Revenue ...	15,01,93	13,53,17	14,23,44	14,72,57
	Reserved ...	9,41,41	8,99,77	9,45,79	9,96,14
	Transferred ...	5,60,52	4,53,40	4,77,65	4,76,43
	Capital Account not charged to Revenue.				
52A	Forest Capital Outlay (Transferred)... ...	53	2,20	3,69	1,03
55	Construction of Irrigation Works (Reserved) ...	8,21	69,50	69,96	1,55,85
56A	Capital outlay on improvement on Public Health (Reserved).	.....	...	...	3
56A	Capital outlay on improvement on Public Health (Transferred)	3,50	6,07	78	21
56B	Capital Outlay (Transferred)	.....	...	95	...
59	Bombay Development Scheme (Reserved) ...	3,09,75	2,65,51	2,47,70	1,57,91
60	Civil Works not charged to Revenue (Transferred).	.....	44,92	65,70	85,22
60A	Other Provincial Works not charged to Revenue (Reserved).	.....	...	...	...
60A	Other Provincial Works not charged to Revenue (Transferred).	.....	17,51	2,20	60
60B	Payment of Commuted value of Pensions (Reserved).	.....	...	...	...
	Total ...	3,21,99	4,05,71	3,90,98	4,00,85
	Reserved ...	3,17,96	3,35,01	3,17,66	3,13,79
	Transferred ...	4,03	70,70	73,32	87,06

1925-26, Accounts:	1926-27, Budget.			1926-27, Revised Estimates.			No. of Account Head.
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	
7	8	9	10	11	12	13	14
5,11	3,49	...	3,49	4,79	...	4,79	41
86,77	1,22,12	10,09	1,32,21	1,20,34	13,08	1,33,42	41
91,88	1,25,61	10,09	1,35,70	1,25,13	13,08	1,38,21	
5,11	3,49	...	3,49	4,79	...	4,79	
86,77	1,22,12	10,09	1,32,21	1,20,34	13,08	1,33,42	
9,32	11,59	...	11,59	14,95	...	14,95	43-A
44,28	...	30,37	30,37	...	29,81	29,81	43-B
56,25	54,26	48	54,74	54,73	81	55,54	45
11,07	16,53	...	16,53	16,37	...	16,37	46
1,78	2,32	...	2,32	2,32	...	2,32	46
13,43	15,51	...	15,51	10,12	1	10,13	47
22,48	28,08	...	28,08	24,13	6	24,19	47
1,58,61	1,28,29	30,85	1,59,14	1,22,62	30,69	1,53,31	
1,34,35	97,89	30,85	1,28,74	96,17	30,63	1,26,80	
24,26	30,40	...	30,40	26,45	6	26,51	
34,00	...	56,00	56,00	...	56,00	56,00	51
21	9	...	9	...	...	.....	51A
34,21	9	56,00	56,09	...	56,00	56,00	
34,00	...	56,00	56,00	...	56,00	56,00	
21	9	...	9	...	...	.....	
...	...	...	...	...	...	.....	52
...	...	...	...	...	...	.....	
93	20	39	59	36	2,62	2,98	...
12	12	4	16	16	5	21	...
19,64	3,08	20,04	23,12	3,20	21,46	24,66	...
10,79	1,93	10,77	12,70	1,46	10,68	12,14	...
31,48	5,33	31,24	36,57	5,18	34,81	39,99	
20,57	3,28	20,43	23,71	3,56	24,08	27,64	
10,91	2,05	10,81	12,86	1,62	10,73	12,35	
16,49,73	10,91,81	6,35,42	17,27,23	10,88,66	6,37,29	17,25,95	
11,33,14	5,66,92	5,78,47	11,45,39	5,61,93	5,74,97	11,36,90	
5,16,59	5,24,89	56,95	5,81,84	5,26,73	62,32	5,89,05	
39	...	...	...	...	...	.....	52-A
2,45,74	2,24,10	25,81	2,49,91	1,77,14	22,32	1,99,46	55
10,00	5,22	...	5,22	...	...	.....	56-A
2,22	7,81	...	7,81	6,22	...	6,22	56-A
...	...	...	...	...	...	.....	56-B
76,72	67,28	1,74	69,02	(a) 67,28	(a) 1,79	41,51	59
78,40	51,25	...	51,25	45,54	...	45,54	60
...	...	...	...	10,57	...	10,57	60-A
25	...	...	...	...	...	.....	60-A
...	...	...	...	3,83	1,17	5,00	60-B
4,13,72	3,55,66	27,55	3,83,21	3,10,58	25,28	3,08,30	
3,32,46	2,96,60	27,55	3,24,15	2,58,82	25,28	(b) 2,56,54	
81,26	59,06	...	59,06	51,76	...	51,76	

(a) Distribution of the gross estimate of 69,07 has been given.
(b) The total includes the *net* estimate of 41,51 under "59 Bombay Development Scheme."

No. of Account Head.	Heads of Expenditure.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Accounts.	1924-25, Accounts
1	2	3	4	5	6
	Debt, Deposits and Advances.				
	Reserved				
	Suspense Account { Development ...	9,39	−9,38	...	34,69
	Suspense Account { Ordinary ...	.....	...	23,75	35,27
	Appropriation for Reduction or Avoidance of Debt. { Development ...	9,93	9,85	18	5
	Appropriation for Reduction or Avoidance of Debt. { Ordinary ...	.....	...	...	...
	Miscellaneous Government Account ...	12,11,64	...	...	...
	Sinking Fund Investment Account. { Development ...	.....	19,76	10,82	11,38
	Sinking Fund Investment Account. { Ordinary ...	.....	...	...	...
	Deposits of Depreciation Fund of Government Presses.	.....	...	...	...
	Loans and Advances by Provincial Government—				
	For Bombay Development	4,12,00	3,40,00	5,89,00	3,01,83
	For Development purposes to Local Bodies ...				
	For other purposes	79,67	19,20	20,88	28,70
	Advances from Provincial Loans Fund—				
	For Bombay Development	.....	...	63	67
	For Development purposes to Local Bodies ...				
	For other purposes	.....	29,00	29,00	29,00
	Total, Debt Heads (Reserved) ...	17,22,63	4,08,43	6,74,26	4,41,59
	Total, Capital Account not charged to Revenue.	20,44,62	8,14,14	10,65,24	8,42,44
	Reserved ...	20,40,59	7,43,44	9,91,92	7,55,38
	Transferred ...	4,03	70,70	73,32	87,06
	Total Disbursements § ...	35,46,55	21,67,31	24,88,68	23,15,01
	Reserved ...	29,82,00	16,43,21	19,37,71	17,51,52
	Transferred ...	5,64,55	5,24,10	5,50,97	5,63,49
	Closing Balance ... { Ordinary ...	1,92,72	4,02,05*	5,44,79†	6,35,88‡
	Closing Balance ... { Development ...	21,41	31,90	37,62	32,30
	Grand Total ...	37,60,68	26,01,26	30,71,09	29,83,19

* Includes Balance of Famine Insurance Fund 61,03.
† " " " 94,10.
‡ " " " 1,44,33.

§ NOTE.—Excluding Development Department figures the distribution between Revenue and Capital Expenditure is as follows:—

—	1921-22, Accounts	1922-23, Accounts	1923-24, Accounts	1924-25, Accounts	1925-26, Accounts	1926-27, Budget	1926-27, Revised
Charged to Revenue { Reserved ...	8,67,96	8,01,79	8,05,49	8,06,66	9,84,16	10,25,84*	10,17,76*
Charged to Revenue { Transferred .	5,60,52	4,53,40	4,77,65	4,76,43	5,16,59	5,81,84	5,89,05
Total ...	14,28,48	12,55,19	12,83,14	12,83,09	15,00,75	16,07,68	16,06,81
Charged to Capital { Reserved ...	12,99,52	1,17,70	1,43,59	2,48,85	6,04,81	4,64,70	3,80,41
Charged to Capital { Transferred .	4,03	70,70	73,32	87,06	81,26	59,06	51,76
Total ...	13,03,55	1,88,40	2,16,91	3,35,91	6,86,07	5,23,76	4,32,17

* Inclusiv of interest payable on loans to 3 local bodies in Bombay sanctioned from the Government of India advances.

1925-26, Accounts	1926-27, Budget			1926-27, Revised Estimates			No. of Account Head
	Voted	Non-voted	Total	Voted	Non-voted	Total	
7	8	9	10	11	12	13	14
42,81	.....	.....	.....	.....	.....	.....	.....
89,24	.....	.....	.....	.....	.....	.....	.....
7	.....	8	8	.....	8	8	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
11,91	.....	9,09	9,09	.....	9,09	9,09	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	24	24	.....	24	24	.....
2,12	5,00	.....	5,00	2,25	.....	2,25	.....
1,60,00	1,20,00	.....	1,20,00	70,00	.....	70,00	.....
25,30	35,65	.....	35,65	24,68	.....	24,68	.....
.....	.....	.....	.....	.....	18,39	18,39	.....
41,71	.....	20,66	20,66	.....	37,40	37,40	.....
32,82	.....	33,02	33,02	.....	33,06	33,06	.....
4,05,98	1,60,65	3,09	2,23,74	96,93	98,26	1,95,19	.....
8,19,70	5,16,31	90,64	6,06,95	4,07,51	1,23,54	5,03,49	.....
7,38,44	4,57,25	90,64	5,47,89	3,55,75	1,23,54	4,51,73	.....
81,26	59,06	.....	59,06	51,76	.....	51,76	.....
24,69,43	16,08,12	7,26,06	23,34,18	14,96,17	7,60,83	22,29,44	.....
18,71,58	10,24,17	6,69,11	16,93,28	9,17,68	6,98,51	15,88,63	.....
5,97,85	5,83,95	56,95	6,40,90	5,78,49	62,32	6,40,81	.....
(a) 6,63,54	.....	.....	(b) 4,03,05	.....	.....	(c) 4,74,26	.....
70,15	.....	.....	10,91	.....	.....	49,16	.....
32,03,12	.....	.....	27,48,14	.....	.....	27,52,86	.....

(a) Includes Balance of Famine Insurance Fund 1,95,32.
(b) ,, ,, ,, 2,33,55.
(c) ,, ,, ,, 2,37,73.

STATEMENT B

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, ESTIMATES OF PROVINCIAL RECEIPTS AND EXPENDITURE FOR 1927-28

Heads of Revenue.			Budget, 1927-28.
Principal Heads of Revenue.			
II.	Taxes on Income		.....
V.	Land Revenue		5,30,00
VI.	Excise		4,00,00
VII.	Stamps		1,87,00
VIII.	Forest		73,95
IX.	Registration		12,94
IX-A.	Scheduled Taxes		22,54
		Total ...	12,26,43
Irrigation, Navigation, Embankment and Drainage Works.			
XIII.	Irrigation, Navigation, Embankment and Drainage Works for which capital Accounts are kept—		
	Direct Receipts	45,00	
	Portion of Land Revenue due to Irrigation	73,16	
		1,18,16	
	Deduct—		
	(1) Working Expenses	49,54	
	(2) Collection charges in Civil Department in respect of the portion of Land Revenue due to Irrigation	5,16	
		54,70	
		Net receipts ...	63,46
XIV.	Irrigation, Navigation, Embankment and Drainage Works for which no capital Accounts are kept		70
		Total ...	64,16
Debt Service.			
XVI.	Interest ... Ordinary		1,09,29
	Interest ... Development		49,89
		Total ...	1,59,18
Civil Administration.			
XVII.	Administration of Justice		16,92
XVIII.	Jails and Convict Settlements		6,37
XIX.	Police		6,11
XX.	Ports and Pilotage		.....
XXI.	Education		10,31
XXII.	Medical		5,74
XXIII.	Public Health		5,21
XXIV.	Agriculture		3,16
XXV.	Industries		2
XXVI.	Miscellaneous Departments...		1,95
		Total ...	55,79

Heads of Revenue.	Budget, 1927-28.
Civil Works.	
XXX. Civil Works	16,92
Total ...	16,92
Miscellaneous.	
XXXIII. Receipts in aid of Superannuation	16,68
XXXIV. Stationery and Printing	2,85
XXXV. Miscellaneous	9,70
Total ...	29,18
Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.	
XXXIX—A Miscellaneous Adjustments between the Central and Provincial Governments ...	3,58
Total ...	3,58
Extraordinary Items.	
XL. Extraordinary Receipts	2,18
Total Revenue ...	15,67,42 {Ord. 15,07,53 Dev. 49,89
Deficit	1,10,59 {Ord. 50,88 Dev. 59,71
Grand Total ...	16,68,01

Number of Account Head.	Heads of Expenditure.	India.	England.	Total.	Division of total into. Voted.	Non-voted.
	Direct Demands on Revenue.					
5	Land Revenue (Reserved)	66,35	24	66,59	51,86	14,73
6	Excise (Transferred)	47,42	1	47,43	45,52	1,91
7	Stamps (Reserved)	1,58	.....	1,58	1,58	.....
8	Forest (Transferred)	41,72	.....	41,72	36,70	5,02
8-A	Forest Capital outlay (Transferred)	.....	.....	.....	...	.....
9	Registration (Transferred)	6,83	8	6,91	6,91	.....
9-A	Scheduled Taxes (Reserved)	21	.....	21	21	.....
	Total ...	1,64,11	33	1,64,44	1,42,78	21,66
	Reserved ...	68,14	24	68,38	53,65	14,73
	Transferred ...	95,97	9	96,06	89,13	6,93
	Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.					
14	Interest on Works for which Capital Accounts are kept (Reserved)	55,46	.....	55,46	...	55,46
15	Other Revenue Expenditure financed from Ordinary Revenue (Reserved)—					
	A.—Irrigation Works (P.W.)	18,71	.....	18,71	18,71	...
	B.—Navigation, Embankment and Drainage Works (P.W.)	36	.....	36	36	.....
	A.—Irrigation Works (Civil)	41	.....	41	41	.....
15	(1) Other Revenue Expenditure financed from Famine Insurance Grants (Reserved)	32,88	.....	32,88	32,54	34
	Total (Reserved) ...	1,07,82	.....	1,07,82	52,02	55,80
	Capital Account of Irrigation, Navigation, Embankment and Drainage Works (Charged to Revenue).					
16	Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—					
	A.—Financed from Famine Insurance Grants ...	10,00	.....	10,00	...	10,00
	B.—Financed from Ordinary Revenues	.....	.....	.....	...	.....
	Total (Reserved) ...	10,00	...	10,00	...	10,00
	Debt Services.					
19	Interest on Ordinary Debt (Reserved) — Ordinary	97,90	.....	97,90	...	97,90
	Interest on Ordinary Debt (Reserved) — Development	1,31,22	.....	1,31,22*	20	1,31,02
21	Appropriation for Reduction or Avoidance of Debt (Reserved) — Ordinary	7,73	.....	7,73	2,42	5,31
	Appropriation for Reduction or Avoidance of Debt (Reserved) — Development	5,88	.....	5,88†	...	5,88
	Total (Reserved) ...	2,42,73	...	2,42,73	2,62	2,40,11
	Civil Administration.					
22	General Administration (Reserved)	2,21,86	.....	2,21,86	1,00,21	1,21,65
22	General Administration (Transferred)	1,57	.....	1,57	1,57	.....
24	Administration of Justice (Reserved)	72,81	.....	72,81	62,61	10,20
25	Jails and Convict Settlements (Reserved)	25,60	2	25,62	24,36	1,26
26	Police (Reserved)	1,67,48	.....	1,67,48	1,57,96	9,52
27	Ports and Pilotage (Reserved)	21	.....	21	21	.....
30	Scientific Departments (Transferred)	62	.....	62	62	.....
31	Education (Reserved)	7,04	.....	7,04	6,83	21
31	Education (Transferred)	1,98,24	20	1,98,44	1,91,33	7,11
32	Medical (Reserved)	6	.....	6	6	.....
32	Medical (Transferred)	47,75	36	48,11	42,52	5,59
33	Public Health (Transferred)	23,36	55	23,91	21,01	2,90

* Out of this amount 26,29 to be met from General Balances.

† Out of this amount 1,21 to be met from General Balances.

Number of Account Head.	Heads of Expenditure.	India.	England.	Total.	Division of Total into Voted.	Non-voted.
	Civil Administration—concld.					
34	Agriculture (Transferred)	28,40	.....	28,40	25,85	2,55
35	Industries (Transferred)	93	.....	93	93	.....
37	Miscellaneous Departments (Reserved)	4,63	.....	4,63	4,24	39
37	Miscellaneous Departments (Transferred)	24	.....	24	19	5
	Total ...	8,00,80	1,13	8,01,93	6,40,50	1,61,43
	Reserved ...	4,99,69	2	4,99,71	3,56,48	1,43,23
	Transferred ...	3,01,11	1,11	3,02,22	2,84,02	18,20
	Civil Works.					
41	Civil Works (Reserved)	4,80	.....	4,80	4,80	.....
41	Civil Works (Transferred)	1,26,00	1,83	1,27,83	1,16,26	11,57
	Total ...	1,30,80	1,83	1,32,63	1,21,06	11,57
	Reserved ...	4,80	.....	4,80	4,80	.....
	Transferred ...	1,26,00	1,83	1,27,83	1,16,26	11,57
	Miscellaneous.					
43	Famine Relief and Insurance (Reserved)—					
	A.—Famine Relief	5,97	.....	5,97	5,97	.....
	B.—Transfers to Famine Insurance Fund	14,75	.....	14,75	...	14,75
45	Superannuation Allowances and Pensions (Reserved) ...	56,18	.....	56,18	55,24	94
46	Stationery and Printing (Partly Reserved and Partly Transferred) ... ... Reserved ...	14,13	1,72	15,85	15,85	.....
	Transferred ...	1,85	.....	1,85	1,85	.....
47	Miscellaneous (Reserved)	14,10	.....	14,10*	14,10	.....
47	Miscellaneous (Transferred)	10,02	.....	10,02†	10,02	.....
	Total ...	1,17,00	1,72	1,18,72	1,03,03	15,69
	Reserved ...	1,05,13	1,72	1,06,85	91,16	15,69
	Transferred ...	11,87	.....	11,87	11,87	.....
	Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.					
51	Contributions and Assignments to the Central Government by the Provincial Government (Reserved)	56,00	.....	56,00	...	56,00
51-A	Miscellaneous Adjustments between the Central and Provincial Governments	...	.....	.....	..	.....
	Total ...	56,00	.....	56,00	...	56,00
	Reserved ...	56,00	.....	56 00	..	56,00
	Transferred ...	.....	.....	.....	...	.....
	Extraordinary Items.					
52	Extraordinary Payments (Reserved)	.....	.....	.....	...	.....
	Expenditure in England.					
	Secretary of State (Reserved)	.....	1,38	1,38	30	1,08
	Secretary of State (Transferred)	.....	14	14	14	.....
	High Commissioner (Reserved)	.....	21,96	21,96	2,99	18,97
	High Commissioner (Transferred)	.....	10,26	10,26	1,91	8,35
	Total ...	.....	33,74	33,74	5,34	28,40
	Reserved ..	.....	23,34	23,34	3,29	20,05
	Transferred ...	.....	10,40	10,40	2,05	8,35
	Total Expenditure charged to Revenue ...	16,29,26	38,75	16,68,01‡	10,67,35	6,00,66
	Reserved ...	10,94,31	25,32	11,19,63	5,64,02	5,55,61
	Transferred ...	5,34,95	13,43	5,48,38	5,03,33	45,05
	Surplus ...	.....	.....	.....	...	.....
	Grand Total ...			16,68,01		

* Includes 9,00 for Reserve with Finance Department for unforeseen expenditure under various heads.

† „ 6,00 „ „ „ „

‡ Ordinary ... 15,58,41 which includes 27,50 to be met from General Balances for interest and sinking fund charges of Development ... 1,09,60 Development Department.

16,68,01

RECEIPTS.	Budget, 1927-28.
Ordinary.	
Total Revenue	15,07,53
Debt, Deposits and Advances.	
Appropriation for Reduction or Avoidance of Debt...	7,24
Deposits of Depreciation Fund of Government Presses	70
Famine Insurance Fund	24,16
Loans and Advances by Provincial Government ... Recoveries of loans— (*i*) For Development purposes to local bodies	24,52
(*ii*) For other purposes	33,39
Advances from Provincial Loans Fund ... For Development purposes to local bodies	40,00
For other purposes	2,39,43
Total, Debt, Deposits, etc. ...	3,69,44
Total ...	18,76,97
Development Department.	
Total Revenue	49,89
Capital not charged to Revenue.	
XLII—Bombay Development Scheme	30,52
Debt, Deposits and Advances.	
Appropriation for Reduction or Avoidance of Debt	9,65
Loans and Advances by Provincial Government	3,50
Advances from Provincial Loans Fund	40,25
Total, Debt, Deposits, etc. ...	53,40
Total ...	1,33,81
Total Receipts ...	20,10,78
Opening Balance ...	5,23,42 (Ord. 4,74,26; Dev. 49,16)
Grand Total ...	25,34,20

of the Government of Bombay.

DISBURSEMENTS.	Budget, 1927-28.
Ordinary.	
Total Expenditure	15,58,41(*a*)
Capital Account not charged to Revenue.	
52-A. Forest Capital Outlay (Transferred)	3,15
55. Construction of Irrigation Works (Reserved)	2,37,64(*b*) & (*c*)
56-A. Capital Outlay on improvements on Public Health (Transferred)	7,08(*d*)
60. Capital Outlay for Civil Works (P. W.)—(Transferred)	44,13
60-A. Other Provincial Works not charged to Revenue (Reserved)	13
60-B. Payment of Commuted Value of Pensions (Reserved)	4,77
Total, Capital not charged to Revenue ...	2,96,90
Debt, Deposits and Advances.	
Deposits of Depreciation Fund of Government Presses	47
Loans and Advances by Provincial Government ... For Development purposes to local bodies	40,00
Loans and Advances by Provincial Government ... For other purposes	26,63
Repayment of loans.	
Advances from Provincial Loans Fund ... (*i*) For Development purposes to local bodies	24,52
Advances from Provincial Loans Fund ... (*ii*) For other purposes	34,31
Total, Debt, Deposits, etc. ...	1,25,93
Total ...	19,81,24
Development Department	
Total Expenditure	1,09,60(*e*)
Capital Account not charged to Revenue.	
59. Bombay Development Scheme	−1,60,92 (*f*)
Debt, Deposits and Advances.	
Appropriation for Reduction or Avoidance of Debt	8
Sinking Fund Investment Account	9,16
Loans and Advances by Provincial Government	3,00
Advances from Provincial Loans Fund	2,20,70
Total, Debt, Deposits, etc. ...	2,32,94
Total ...	1,81,62
Total Disbursements ...	21,62,86 (*g*) Ord. 3,69,99
Closing Balance ...	3,71,34 Dev. 1,35
Grand Total ...	25,34,20

(*a*) Including 27,50 to be met from General Balances for interest and sinking fund charges of Development Department.

(*b*) Out of this 6,42 are to be met from the Provincial Balances and the remainder from loan funds including loan balances.

(*c*) Includes 20,75 on account of expenditure in England.

(*d*) „ 1,48 „ „ „

(*e*) Excluding 27,50 to be met from General Balances for interest and sinking fund charges.

(*f*) Includes 76 on account of expenditure in England.

(*g*) Includes 2,61,89 on account of balance of Famine Insurance Fund.

STATEMENT C.

Statement showing separately the Ordinary and Development Department figures for 1927-28.

	Heads of Revenue.	Budget, 1927-28.
II.	Taxes on Income	...
V.	Land Revenue	5,30,00
VI.	Excise	4,00,00
VII.	Stamps	1,87,00
VIII.	Forest	73,95
IX.	Registration	12,94
IX-A.	Scheduled Taxes	22,54
XIII.	Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept	63,46 (*a*)
XIV.	Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	70
XVI.	Interest	1,09,29
XVII.	Administration of Justice	16,92
XVIII.	Jails and Convict Settlements	6,37
XIX	Police	6,11
XX.	Ports and Pilotage	.....
XXI.	Education	10,31
XXII.	Medical	5,74
XXIII.	Public Health	5,21
XXIV.	Agriculture	3,16
XXV.	Industries	2
XXVI.	Miscellaneous Departments	1,95
XXX.	Civil Works	16,92
XXXII.	Transfers from Famine Insurance Fund	.....
XXXIII.	Receipts in aid of Superannuation	16,63
XXXIV.	Stationery and Printing	2,85
XXXV.	Miscellaneous	9,70
XXXIX-A.	Miscellaneous Adjustments between the Central and Provincial Governments	3,58
XL.	Extraordinary Receipts	2,18
	Appropriation for Reduction or Avoidance of Debt ...	7,24
	Famine Insurance Fund	24,16
	Deposits of Depreciation Fund of Government Presses ...	70
	Recoveries of loans—	
	Loans and Advances by Provincial Government. (*i*) For Development purposes to local bodies ...	24,52
	Loans and Advances by Provincial Government. (*ii*) For other purposes ...	33,39
	Advances from Provincial Loans Fund. For Development purposes to local bodies ...	40,00
	Advances from Provincial Loans Fund. For other purposes ...	2,39,43
	Total Receipts ...	18,76,97
	Opening Balance ...	4,74,26
	Total ...	23,51,23

Development Department.

XVI.	Interest	49,89
XLII.	Bombay Development Scheme	30,52
	Appropriation for Reduction or Avoidance of Debt ...	9,65
	Loans and Advances by Provincial Government	3,50
	Advances from Provincial Loans Fund	40,25
	Total Receipts ...	1,33,81
	Opening Balance ...	49,16
	Total ...	1,82,97

(*a*) After deducting 54,70 for working expenses.

Heads of Expenditure.	Budget, 1927-28.
5. Land Revenue (Reserved)	66,59
	2,22
6. Excise (Transferred)	47,43
	1,61
7. Stamps (Reserved)	1,58
8. Forest (Transferred)...	41,72
	6 (a)
8-A. Forest Capital outlay (Transferred)	.....
9. Registration (Transferred)	6,91
9-A. Scheduled Taxes (Reserved)	21
14. Interest on Works for which Capital accounts are kept (Reserved).	55,46
15. Other Revenue Expenditure financed from Ordinary Revenue (Reserved)—	
A.—Irrigation Works (P. W.)...	18,71
B.—Navigation, Embankment and Drainage Works (P. W.) ...	36
A.—Irrigation Works (Civil)	41
15. (1) Other Revenue Expenditure financed from Famine Insurance Grants (Reserved)...	32,88
16. Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—	
A.—Financed from Famine Insurance Grants	10,00
B.—Financed from Ordinary Revenues	.....
19. Interest on Ordinary Debt (Reserved)	1,24,19 (*b*)
	*—19,16**
21. Reduction or Avoidance of Debt (Reserved)	8,94 (*c*)
	*—5,81**
22. General Administration (Reserved)	2,21,86
	1,71
22. General Administration (Transferred)	1,57
24. Administration of Justice (Reserved)	72,81
	3,46
25. Jails and Convict Settlements (Reserved)	25,62
	3,14
26. Police (Reserved)	1,67,48
	3,92
27. Ports and Pilotage (Reserved)	21
30. Scientific Departments (Transferred)	62
	9
31. Education (Reserved)	7,04
31. Education (Transferred)	1,98,44
	43
32. Medical (Reserved)	6
32. Medical (Transferred)	48,11
	1,29
33. Public Health (Transferred)	23,91
	96
34. Agriculture (Transferred)	28,40
	7
35. Industries (Transferred)	93
37. Miscellaneous Departments (Reserved)	4,63
37. Miscellaneous Departments (Transferred)	24
41. Civil Works (Reserved)	4,80
41. Civil Works (Transferred)	1,27,83
	4,92

(*a*) Besides this amount, a sum of 53 for interest on Forest Capital Outlay is included in the ordinary provision under 8, Forest.

(*b*) Including 26,29 for Development Department to be met from General balances.

(*c*) ,, 1,21 ,, ,, ,, ,,

Note.—Figures in italics show Interest and Sinking Fund charges in repayment of principal.

* These amounts have been distributed among other heads.

Heads of Expenditure.		Budget, 1927-28.
43. Famine Relief and Insurance (Reserved).	A.—Famine Relief	5,97
	B.—Transfers to Famine Insurance Fund ...	14,75
45. Superannuation Allowances and Pensions (Reserved)		56,18
46. Stationery and Printing (Partly Reserved & Partly Transferred) ...		17,70
		53
47. Miscellaneous (Reserved)		14,10(a)
47. Miscellaneous (Transferred)		10,02(b)
51. Contributions and Assignments to the Central Government by the Provincial Government (Reserved)		56,00
51-A. Miscellaneous Adjustments between Central and Provincial Governments (Transferred)		.....
52. Extraordinary Payments		.....
Expenditure in England	Secretary of State (Reserved) ...	1,38
	Secretary of State (Transferred) ...	14
	High Commissioner (Reserved) ...	21,96
	High Commissioner (Transferred) ...	10,26
52-A. Forest Capital Outlay (Transferred)		3,15
55. Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)		2,37,64 (c)
56-A. Capital Outlay on Improvements on Public Health (Transferred)...		7,08
60. Capital Outlay for Civil Works (P. W.) (Transferred)		44,13
60-A. Other Provincial Works not charged to Revenue (Reserved) ...		13
60-B. Payment of Commuted Value of Pensions		4,77
Deposits of Depreciation Fund of Government Presses ...		47
Loans and Advances by Provincial Government.	For Development purposes to local bodies ...	40,00
	For other purposes ...	26,63
	Repayment of loans—	
Advances from Provincial Loans Fund.	(i) For Development purposes to local bodies ...	24,52
	(ii) For other purposes ...	34,31
	Total Disbursements ...	19,81,24
	Closing Balance ...	3,69,99
	Total ...	23,51,23

Development Department.

19. Interest on Development Loan		1,04,93(d)
21. Reduction or Avoidance of Debt		4,67(e)
59. Bombay Development Scheme		-1,60,92
Appropriation for Reduction or Avoidance of Debt		8
Sinking Fund Investment Account		9,16
Loans and Advances by Provincial Government		3,00
Advances from Provincial Loans Fund		2,20,70
	Total Disbursements ...	1,81,62
	Closing Balance ...	1,35
	Total ...	1,82,97

(a) Includes 9,00 for Reserve with Finance Department for unforeseen expenditure under various heads.

(b) „ 6,00 „ „ „ „ „ „ „ „

(c) Includes 19,06 on account of interest on Lloyd Barrage Capital to be borrowed from the Government of India and 6,42 to be met from Provincial balances.

(d) Excluding 26,29 to be met from general balances.

(e) „ 1,21 „ „ „

Note.—Figures against 52-A "55", "56-A", "60" "60-A" and "60-B" show expenditure to be met from loan funds including balances of funds borrowed from Provincial Loans Fund and advanced to Lloyd Barrage from general revenues except 6,42 out of 2,37,64 under "55" which will be met from ordinary balances.

Schedule of demands for grants of the Government of Bombay for the year 1927-28 submitted for the vote of the Legislative Council.

[Figures in thousands of rupees.]

Number of demand.	Service or Administration to which demand relates.	Head of Account.		Amount.	Total.
	A.—Expenditure from Revenue.				
1	Land Revenue—Reserved	Land Revenue ...	Refunds ...	4,80	56,66
			Other expenditure .	51,86	
2	Excise—Transferred	Excise	Refunds ...	6,16	51,68
			Other expenditure .	45,52	
3	Stamps—Reserved	Stamps	Refunds ...	3,38	4,96
			Other expenditure .	1,58	
4	Forest—Transferred	Forest	Refunds ...	20	36,90
			Other expenditure .	36,70	
5	Registration—Transferred	Registration ...	Refunds ...	6	6,97
			Other expenditure .	6,91	
6	Scheduled Taxes—Reserved	Scheduled Taxes ...	Refunds ...	5	26
			Other expenditure .	21	
7	Irrigation (including Working Expenses)—Reserved.	'XIII.—*Deduct* Working Expenses,' '15—Other revenue expenditure financed from ordinary revenues,' and 'Refunds of revenue,' under the heads 'XIII' and 'XIV.'	Refunds ...	11	83,85
			Working expenses ...	39,88	
			Other expenditure—		
			Public Works 35,91		
			Civil 7,95		
			——		
				43,86	
8	Interest on ordinary debt—Reserved ...	Interest on ordinary debt ...		20	20
9	Appropriation for Reduction or Avoidance of debt—Reserved.	Appropriation for Reduction or Avoidance of debt.		2,42	2,42
10	General Administration—Reserved ...	General Administration—Except Heads of Provinces—Ministers.		1,00,21	1,00,21
11	General Administration—Transferred ...	Heads of Provinces—Ministers ...		1,57	1,57
12	Administration of Justice—Reserved ...	Administration of Justice.	Refunds ...	77	63,38
			Other expenditure .	62,61	
13	Jails and Convict Settlements—Reserved ...	Jails and Convict Settlements.	Refunds ...	1	24,37
			Other expenditure...	24,36	
14	Police—Reserved	Police	Refunds ...	2	1,57,98
			Other expenditure .	1,57,96	
15	Ports and Pilotage—Reserved	Ports and Pilotage		21	21
16	Scientific Departments—Transferred ...	Scientific Departments		62	62
17	Education—Reserved (European Education) .	Education		6,83	6,83
18	Education—Transferred	Education ...	Refunds ...	8	1,91,86
			Other expenditure .	1,91,83	
19	Medical Services—Reserved	Medical		6	6
20	Medical Services—Transferred	Medical ...	Refunds ...	15	42,67
			Other expenditure .	42,52	
21	Public Health—Transferred	Public Health ...	Refunds ...	2	21,03
			Other Expenditure .	21,01	
22	(*a*) Agriculture ... ... and (*b*) Civil Veterinary Services—Transferred ...	Agriculture		25,85	25,85
23	Industries—Transferred	Industries		93	93

Number of demand.	Service or Administration to which demand relates.	Head of Account.	Amount.	
				Total.
	A.—Expenditure from Revenue—*contd.*			
24	Miscellaneous Departments—Reserved ...	Miscellaneous Departments. — Refunds ...	2	4,26
		Miscellaneous Departments. — Other expenditure.	4,24	
25	Miscellaneous Departments—Transferred ...	Miscellaneous Departments ...	19	19
26	Civil Works—Reserved	Civil Works	3,78	3,78(*a*)
27	Civil Works—(Partly Reserved and Partly Transferred).	Civil Works ... — Refunds ...	12	1,48,80(*b*)
		Civil Works ... — Other expenditure.	1,48,68	
28	Famine Relief—Reserved	Famine Relief and Insurance ...	5,97	5,97
29	Superannuation Allowances and Pensions—Reserved.	Superannuation Allowances and Pensions. — Refunds ...	4	55,28
		Superannuation Allowances and Pensions. — Other expenditure.	55,24	
30	Stationery and Printing—Partly Reserved and Partly Transferred.	Stationery and Printing. — Refunds ...	6	17,76
		Stationery and Printing. — Other expenditure.	17,70	
31	Miscellaneous—Reserved	Miscellaneous ... — Refunds ...	80	14,90
		Miscellaneous ... — Other expenditure.	14,10	
32	Miscellaneous—Transferred	Miscellaneous	10,02	10,02
	Expenditure in England.			
33	Secretary of State—Reserved and Transferred. High Commissioner—Reserved and Transferred.		5,34	5,34
	TOTAL ...			11,47,27
	B.—Expenditure charged to Capital.			
34	Forest—Transferred	Forest Capital Outlay	3,15	3,15
35	Irrigation—Reserved	Construction of Irrigation Works ...	2,01,95	2,01,95(*c*)
36	Public Health—Transferred	Capital outlay on improvements on Public Health.	7,08	7,08
37	Bombay Development Scheme—Reserved ...	Bombay Development Scheme ...	65,09	65,09
38	Public Works Department—Transferred ...	Capital outlay for Civil Works (P. W.) ...	34,75	34,75
39	Other Provincial expenditure—Reserved ...	Other Provincial expenditure not charged to Revenue.	13	13
40	Payment of commuted value of pensions—Reserved.	Payment of commuted value of pensions ...	3,82	3,82
				3,15,97
	C.—Expenditure under Debt, Deposits and Remittance Head.			
41	Loans and Advances bearing interest—Reserved		69,63	69,63

(*a*) This demand is solely for 'works' and 'repairs' in connection with the three Government Houses at Bombay, Poona and Mahableshwar.

(*b*) This demand is made up as shown below:—

	Figures in thousands.	
41, Civil Works—Provincial (Transferred)		1,16,26
41, Civil Works—Provincial (Reserved)—		
Establishment	91	
Tools and Plant	11	
		1,02
XIII—*Deduct*—Working Expenses—		
Establishment	8,59	
Tools and Plant	1,07	
		9,66
15, Other Revenue Expenditure—		
Establishment	7,25	
Tools and Plant	91	
		8,16
55, Construction of Irrigation Works (excluding Lloyd Barrage and Canals Construction)—		
Establishment	3,73	
Tools and Plant	47	
		4,20
60, Civil Works—Provincial—		
Establishment	8,34	
Tools and Plant	1,04	
		9,38
		1,48,68

The provision for Establishment and Tools and Plant for the Lloyd Barrage and Canals Construction Scheme has been included in Demand No. 35 for "Construction of Irrigation Works".

As regards the system of distribution of P. W. D. establishment and tools and plant charges amongst the several major heads please see paras. 205 to 208 at pages 109—110 *post*.

(*c*) This includes 1,86,23 for the Lloyd Barrage and Canal Construction project and 15,72 for other works in Sind and Deccan and Gujarat.

STATEMENT

(See Graph

GROWTH OF REVENUE (ORDINARY) OF

(According to Post-

	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17
II, Taxes on Income	...	...	...	...	...	...	...
V, Land Revenue	5,14·1	4,70·1	4,70·7	5,57·1	5,08·1	5,18·0	5,09·2
VI, Excise	1,87·3	2,00·6	2,09·1	2,18·1	2,14·6	2,25·0	2,57·2
VII, Stamps	80·5	75·0	80·6	87·4	79·1	84·0	96·4
VIII, Forest	37·1	43·2	49·8	50·6	46·7	46·9	55·1
IX, Registration	7·5	7·4	7·8	8·2	7·5	7·9	8·3
IX-A, Scheduled Taxes	...	...	...	...	...	...	...
XIII, Irrigation Works for which Capital accounts are kept.	21·0	17·6	17·7	22·8	26·6	25·2	27·0
XIV, Irrigation Works for which no Capital accounts are kept.	1·1	1·0	1·0	1·1	1·2	0·9	1·0
XVI, Interest	13·2	10·6	9·6	13·3	14·1	11·5	11·7
XVII, Administration of Justice ...	5·7	6·1	6·9	7·3	8·0	8·2	7·9
XVIII, Jails and Convict Settlements ...	2·3	2·2	3·1	2·8	2·9	3·1	3·1
XIX, Police	3·9	3·8	2·5	2·8	2·6	3·0	3·7
XXI, Education	4·5	4·9	5·7	6·2	7·0	8·7	6·6
XXII, Medical	2·5	2·6	3·3	2·9	3·2	3·4	4·3
XXIII, Public Health	...	...	...	...	...	0·1	0·2
XXIV, Agriculture	1·1	1·0	1·0	1·2	1·2	1·5	1·8
XXV, Industries	...	...	...	...	...	...	...
XXVI, Miscellaneous Departments ...	0·2	0·2	0·2	0·2	0·5	0·4	0·4
XXX, Civil Works (Civil)	0·1	0·1	0·1	0·1	0·1	0·1	1·2
XXX, Civil Works (Public Works.) ...	7·1	7·0	7·6	7·0	4·0	3·9	3·8
XXXIII, Receipts in aid of Superannuation.	3·2	3·4	3·6	3·9	4·6	4·5	4·6
XXXIV, Stationery and Printing ...	1·1	1·2	1·3	1·1	1·3	1·3	1·5
XXXV, Miscellaneous	...	...	...	...	...	...	1·6
Total ...	8,93·5	8,58·0	8,81·6	9,94·1	9,33·3	9,57·6	10,06·6

Note.—The main purpose of this statement and statement II, is to compare the growth of revenue and expendi- what our revenue and expenditure would have been if the reform classification had been in force since statements and the totals in these statements will therefore differ from the figures of actual revenue and "Miscellaneous Adjustments between Central and Provincial Governments" and the head "Ports and "XVI—Interest" in this statement, includes

I

Nos. I & II)

THE GOVERNMENT OF BOMBAY

Reform Classification)

(In lakhs of Rupees)

1917-18	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27 (Revised)	1927-28. (Budget)
...	...	...	...	14·7	3·0	...	...	...	...	...
4,89·1	4,26·2	5,25·4	4,41·4	5,47·4	5,58·7	5,08·9	5,16·5	5,41·1	5,23·1	5,30·0
3,16·1	3,73·9	3,98·2	4,54·9	3,42·7	4,22·8	4,34·6	4,43·0	4,15·3	4,27·4	4,00·0
1,00·2	1,15·9	1,58·1	1,77·3	1,64·4	1,76·6	1,79·9	1,78·1	1,76·3	1,86·0	1,57·0
63·0	1,04·9	84·4	68·6	75·0	70·4	71·5	73·1	75·3	73·1	74·0
9·2	11·4	13·3	14·5	13·3	13·0	12·9	12·5	12·8	12·6	12·9
...	...	...	...	...	2·7	9·4	9·0	15·3	22·2	22·5
22·1	9·6	22·7	6·7	34·4	52·3	53·3	52·6	41·3	61·3	63·5
1·3	1·2	1·1	1·2	1·3	1·0	0·7	0·7	0·8	0·9	0·7
10·2	6·3	10·0	11·1	16·4	21·3	19·7	16·0	14·2	28·6	20·2
8·5	8·7	10·2	10·5	10·7	13·9	14·8	15·1	16·5	18·2	16·9
3·6	4·2	4·3	4·5	4·6	4·8	5·2	4·6	5·0	5·6	6·4
1·0	1·1	1·7	2·7	2·4	7·7	5·9	5·0	7·9	6·4	6·1
10·3	6·8	6·9	7·4	7·7	9·6	10·0	11·2	10·5	10·6	10·3
4·6	4·8	4·9	6·8	5·7	6·5	6·5	6·3	6·5	5·6	5·7
0·1	0·1	0·1	0·1	0·2	4·8	8·4	5·7	6·1	4·9	5·2
2·3	2·9	4·4	2·6	2·9	3·6	3·5	3·4	3·2	3·0	3·2
...	...	0·3	0·2	0·2	0·4	...	...	...	0·1	...
1·5	1·1	2·4	2·0	1·1	1·2	2·0	2·1	2·0	2·0	2·0
0·1	0·1	0·1	0·1	20·9	16·4	17·9	15·4	16·1	15·5	16·9
5·3	4·5	8·3	19·1							
4·8	5·8	7·4	7·7	10·5	14·8	15·8	18·0	17·7	16·9	16·6
2·0	2·0	1·9	2·5	2·3	2·9	2·7	2·4	3·7	3·0	2·9
1·4	1·3	2·6	5·4	11·5	6·3	14·3	7·3	9·3	3·7	9·7
10,56·7	10,92·8	12,68·9	12,47·3	12,90·3	14,14·7	13,97·9	13,98·0	13,96·9	14,30·7	14,12·7

ture since 1910-11. The totals in these two statements are therefore not the actual revenue and expenditure but 1910-11. In order to maintain uniformity throughout, certain items have been altogether omitted from both the expenditure given in other parts of this book. Thus the contribution of Rs. 56 lakhs to the Central Government, Pilotage" have not been included because there is nothing strictly comparable with these heads in the pre-reform years.

only ordinary and not development transactions.

STATEMENT

(See Graph

GROWTH OF EXPENDITURE (CHARGED TO

According to Post—

—	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17
5, Land Revenue	1,38·1	1,39·6	1,40·5	1,38·7	1,41·8	1,40·3	1,38·7
6, Excise	16·1	17·6	17·2	19·0	19·2	24·1	20·6
7, Stamps	2·3	2·3	2·4	2·5	2·4	2·4	2·6
8, Forest	20·7	26·6	26·9	25·9	24·9	26·4	25·7
9, Registration	3·8	3·8	3·7	3·7	3·7	3·7	3·7
14, Irrigation	18·3	19·2	20·8	21·5	23·8	25·3	25·1
15, Irrigation	27·1	25·7	25·3	29·5	26·0	23·6	19·3
16, Irrigation	23·3	24·9	26·5	43·2	46·1	38·4	25·0
19, Interest	6·0	6·4	8·0	8·7	8·1	7·4	6·5
21, Reduction or Avoidance of Debt ...	...	...	...	...	...	...	...
22, General Administration	52·7	65·5	56·4	60·5	66·2	62·8	60·1
24, Administration of Justice	54·1	54·9	56·3	55·9	57·3	57·3	55·8
25, Jails and Convict Settlements ...	11·0	11·4	12·0	12·8	12·8	12·9	13·4
26, Police	94·8	1,01·4	1,02·3	1,00·5	1,05·2	1,05·8	1,06·2
30, Scientific Departments	0·1	0·1	0·1	0·2	0·1	0·1	0·1
31, Education	7·5	48·7	61·3	72·8	83·0	75·3	76·0
32, Medical	15·9	17·1	19·3	22·3	20·1	18·1	19·1
33, Public Health	6·8	7·2	4·1	4·9	4·8	5·7	4·6
34, Agriculture	7·7	10·1	9·2	11·2	12·5	12·1	12·6
35, Industries	...	...	...	...	...	...	...
37, Miscellaneous Departments	0·3	0·3	0·6	0·8	0·9	1·1	1·3
41, Civil Works (Civil) ...	8·3	59·1	14·2	14·7	8·8	9·8	8·0
41, Civil Works (P. W.)	75·0	76·3	83·6	1,04·4	1,04·7	75·9	67·1
43A, Famine Relief	...	15·2	27·5	3·0	0·6	...	0·6
45, Superannuation & Allowances ...	29·9	31·4	33·5	36·4	38·3	38·6	39·3
46, Stationery and Printing	13·4	13·6	13·6	15·0	15·3	12·4	14·7
47, Miscellaneous	3·9	17·8	6·3	7·8	6·2	7·8	4·5
Total ...	6,77·1	7,96·2	7,71·6	8,15·9	8,31·8	7,87·3	7,50·6

* The total includes the subsidy of Rs. 20 lakhs in 1926-27

NOTE.—See notes given under Statement I :—

Figures given under "19, Interest" and "21, Reduction or

The item "43-B, Transfers to Famine Insurance Fund" has

II

Nos. I & III)

REVENUE) OF THE GOVERNMENT OF BOMABY

Reform Classification

(In lakhs of Rupees)

1917-18	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24	1924-25	1925-	1926-27 (Revised)	1927-28 (Budget)
1,40·3	1,49·1	1,52·5	1,56·4	1,64·5	1,67·5	1,64·1	1,65·6	1,67·9	1,70·5	1,70·1
19·2	23·7	26·3	49·6	28·8	32·8	35·4	40·4	54·2	62·9	47·7
3·1	3·4	3·7	3·6	3·5	3·6	3·9	2·2	1·8	3·5	1·6
33·5	78·7	59·2	53·0	50·8	40·1	44·0	43·8	44·1	45·8	43·3
3·9	4·9	5·4	6·1	6·7	7·4	6·8	7·0	6·7	6·9	6·9
27·4	28·1	30·4	31·2	39·5	42·7	49·2	57·2	62·4	54·2	55·5
23·0	24·3	33·5	34·7	43·2	30·6	21·4	34·4	32·5	37·1	52·4
26·8	27·8	34·7	36·5	41·9	...	30·0	...	...	10·0	10·0
5·6	7·1	11·7	20·7	11·3	11·2	14·8	9·9	16·4	6·2	8·8
...	...	..	...	...	...	...	2·5	8·9	6·8	7·7
62·5	73·3	84·5	1,06·8	1,22·6	1,17·0	1,22·0	1,20·5	1,27·4	1,28·2	1,26·1
56·8	61·2	66·8	75·1	71·0	67·0	69·9	72·8	75·2	77·2	75·3
14·0	20·1	26·3	29·1	31·4	27·0	25·0	26·1	25·6	25·7	25·9
1,07·8	1,19·3	1,48·9	1,76·4	1,92·0	1,73·8	1,68·3	1,71·2	1,72·3	1,74·3	1,71·3
0·4	0·1	0·5	1·7	1·3	0·8	0·7	0·7	0·8	0·7	0·6
80·0	1,07·7	1,29·3	1,43·1	1,72·5	1,72·2	1,93·2	1,85·7	1,97·7	2,06·7	2,07·6
20·2	25·1	34·1	38·5	46·0	45·5	44·3	45·4	48·7	51·4	0·3
7·8	8·2	11·0	18·2	29·1	17·6	20·2	22·9	25·4	27·4	24·8
14·6	18·6	19·7	23·5	29·9	23·9	24·1	26·9	27·4	28·1	29·0
0·1	0·7	3·0	2·6	7·6	2·9	1·7	0·2	0·7	1·0	1·0
2·0	2·0	2·2	3·1	4·7	5·0	6·0	5·2	4·7	4·8	5·2
8·0	9·6	23·5	20·3	} 1,88·1	1,06·1	1,00·4	94·9	96·8	1,41·9	1,16·5
81·8	1,08·5	1,52·5	1,87·6							
0·2	27·2	40·1	14·7	27·3	2·8	3·9	13·3	9·3	15·0	6·0
41·2	43·2	43·6	43·8	49·3	55·1	60·8	54·7	61·9	66·9	66·3
14·4	17·8	19·8	24·1	22·7	18·0	18·6	12·0	14·4	18·9	17·8*
4·9	16·6	9·1	8·0	39·5	22·0	22·9	22·7	36·1	34·6	43·2
7,99·5	10,06·3	11,72·3	13,08·4	14,25·2	11,92·6	12,51·6	12,38·4	13,19·3	14,26·7*	13,98·3*

and Rs. 27·5 lakhs in 1927-28 to the Development Department.

Avoidance of Debt" are exclusive of Development transactions.
not been taken into account for the sake of uniformity.

STATEMENT III

(See Graph No. IV).

GROWTH OF ACTUAL REVENUE (ORDINARY) OF THE GOVERNMENT OF BOMBAY

(In Lakhs of Rupees)

	Land Revenue	Stamps	Excise	Income-Tax	Forest	Registration	Interest	Receipts by Civil Departments	Irrigation	Civil Works	Total Provincial Revenue
Provincial Share ...	†One-half.	One-half.	Whole.	One-half.	Whole.	Whole.	Whole.	Whole.	One-half.	‡Whole.	...
1910-11 ...	4,61·2	41·0	¶94·9	25·5	¶18·6	7·6	13·7	20·9	20·7	7·2	7,16·8
1911-12 ...	3,24·5	38·3	2,02·9	27·1	43·3	7·4	11·0	21·8	18·8	7·0	7,08·1
1912-13 ...	3,87·4	41·0	2,12·3	28·7	49·9	7·8	10·1	23·6	20·2	7·7	7,95·8
1913-14 ...	3,58·2	44·4	2,22·6	33·5	51·0	8·3	14·2	24·3	23·0	7·1	7,92·3
1914-15 ...	3,02·7	40·3	2,20·1	34·3	46·8	7·5	15·3	25·9	22·8	4·2	7,55·8
1915-16 ...	3,07·3	42·6	2,27·9	36·7	47·0	8·0	12·4	29·4	23·9	4·0	7,75·6
1916-17 ...	3,02·1	48·8	2,60·5	70·0	55·2	8·4	12·6	28·9	24·7	5·0	8,17·4
1917-18 ...	2,92·8	50·8	3,19·8	1,03·2	63·1	9·3	11·4	33·2	23·2	5·3	8,87·2
1918-19 ...	2,61·9	58·8	3,78·3	1,27·1	1,04·9	11·4	7·4	31·1	17·8	4·5	10,03·8
1919-20 ...	3,11·2	80·2	4,01·3	1,72·7	84·9	13·4	11·4	36·3	25·2	8·4	11,24·9
1920-21 ...	2,64·4	90·0	4,60·7	2,14·3	69·0	14·6	14·7	37·9	21·5	19·2	11,58·3
Provincial Share ...	Whole.	Whole.	Whole.	*Nil.	Whole.	Whole.	Whole.	Whole.	Whole.	Whole.	...
1921-22 ...	5,47·4	1,64·4	3,42·7	14·7	74·9	13·3	16·4	35·9	35·7	20·9	12,60·9
1922-23 ...	5,58·7	1,76·6	4,22·8	3·0	70·4	13·0	21·3	52·8	53·3	16·4	13,58·4
1923-24 ...	5,08·9	1,79·9	4,34·6	...	71·5	12·9	19·7	56·4	54·0	17·9	13,69·6
1924-25 ...	5,16·5	1,78·1	4,43·0	...	73·1	12·5	16·0	53·4	52·3	15·4	13,82·5
1925-26 ...	5,41·1	1,76·3	4,15·3	...	75·3	12·8	14·2	57·8	42·1	16·1	13,72·6
1926-27 (Revised) ...	5,23·1	1,86·9	4,27·4	...	73·1	12·6	28·6	56·4	62·2	15·5	13,81·5
1927-28 (Budget) ...	5,30·0	1,87·0	4,00·0	...	74·0	12·9	20·2	55·8	64·1	16·9	13,62·4

* Except 3 pies on every rupee assessed above the datum line.

† Assessment of alienated lands—whole.

‡ Except receipts from buildings occupied by Imperial Departments.

¶ The Provincial share was one-half in 1910-11.

Note.—The totals in this statement and Statement IV are the actual revenue (ordinary) and expenditure, exclusive of Development transactions. The column of total is not the sum of the other columns, because other minor items not separately mentioned in the statements have been included therein. In accordance with the accounts procedure, the contribution of Rs. 56 lakhs to the Central Government and "Miscellaneous adjustments between Central and Provincial Governments" have been taken into account in this statement of Revenue and not in Statement IV. Interest received from the three Local Bodies in Bombay, and transmitted to the Government of India, is not taken into account in this statement and Statement IV.

STATEMENT

(See Graph

GROWTH OF EXPENDITURE (CHARGED TO

—	Land Revenue	Excise	Stamps	Forest	Registration	Income-tax	Interest	General Administration
Provincial Share.	Whole.	Whole.	One-half.	Whole.	Whole.	One-half.	Whole.	Whole.
1910-11 ...	78·7	4·7†	1·2	10·4†	3·8	1·0	6·0	17·2
1911-12 ...	82·7	10·6	1·1	26·6	3·8	1·0	6·4	27·5
1912-13 ...	84·2	10·8	1·2	26·9	3·7	1·0	8·0	17·9
1913-14 ...	84·7	10·9	1·2	25·9	3·7	1·0	8·7	19·4
1914-15 ...	89·0	11·4	1·2	24·9	3·7	1·0	8·1	21·2
1915-16 ...	86·6	11·5	1·2	26·4	3·7	1·0	7·4	20·5
1916-17 ...	82·6	11·2	1·3	25·7	3·7	1·0	6·5	20·5
1917-18 ...	84·3	11·1	1·6	33·5	3·9	1·1	5·6	21·4
1918-19 ...	1,02·0	13·0	1·7	78·7	4·9	1·4	7·1	22·6
1919-20 ...	1,14·8	16·1	1·9	59·2	5·4	2·1	11·8	26·9
1920-21 ...	1,35·7	38·1	1·8	53·1	6·1	2·8	20·7	36·9
Provincial Share.	Whole.	Whole.	Whole.	Whole.	Whole.	*Nil.*	Whole.	Whole.
1921-22 ...	1,64·5	28·8	3·5	50·8	6·7	1·7	11·3	1,22·6
1922-23	1,67·5	32·8	3·6	40·1	7·4	...	11·2	1,17·0
1923-24	1,64·1	35·4	3·9	44·0	6·8	...	14·8	1,22·0
1924-25 ...	1,65·6	40·4	2·2	43·8	7·0	...	9·9	1,20·5
1925-26 ...	1,67·9	54·2	1·8	44·1	6·7	...	16·4	1,27·4
1926-27 (Revised) ...	1,70·5	62·9	3·5	45·8	6·9	...	6·2	1,28·2
1927-28 (Budget) ...	1,70·1	47·7	1·6	43·3	6·9	...	8·8	1,26·1

* Except expenditure on Buildings

† The Provincial share was

Note.—See notes given

The column of total in this statement includes the item "43, B-Transfers to the Famine Insurance Fund" pages 6-7 of this book) goes into the balances at the end of the year as Famine Insurance Fund.

IV

No. IV)

REVENUE) OF THE GOVERNMENT OF BOMBAY

(In lakhs of Rupees)

Administration of Justice	Jails and Convict Settlements	Police	Education	Medical	Irrigation	Civil Works	Public Health	Agriculture	Total
Whole.	Whole.	Whole.	Whole.	Whole.	One-half.	Whole.	Whole.	Whole.	
54·5	11·0	94·8	47·5	15·9	32·7	83·3	5·8	7·7	6,40·5
55·3	11·4	1,01·5	48·7	17·2	32·5	1,35·4	7·2	10·1	7,62·2
56·7	12·0	1,02·3	61·4	18·0	34·2	97·9	5·5	9·2	7,25·0
56·4	12·8	1,00·6	72·8	20·2	36·7	1,19·0	7·0	11·2	7,76·7
57·8	12·8	1,04·3	83·0	18·4	35·4	1,13·5	6·6	12·5	7,93·1
57·8	12·9	1,05·8	75·3	18·1	36·0	85·7	5·7	12·1	7,56·6
56·2	13·3	1,06·2	76·0	19·2	32·9	75·1	4·6	12·6	7,23·2
57·2	14·0	1,07·8	80·0	20·3	36·8	89·8	7·8	14·6	7,66·5
61·6	20·1	1,19·3	1,07·7	25·3	39·1	1,18·1	8·2	18·6	9,55·1
67·3	26·5	1,50·1	1,29·5	34·3	45·6	1,75·9	11·1	19·7	11,21·6
75·6	30·0	1,76·2	1,43·7	39·5	51·5	2,07·5	18·2	23·6	12,93·6
Whole.	Whole.	Whole.	Whole.	Whole.	Whole.	Whole.	Whole.	Whole.	
71·0	31·4	1,92·0	1,72·5	46·0	1,24·7	1,88·1	29·1	29·9	14,28·5
67·0	27·0	1,73·8	1,72·2	45·5	73·3	1,06·1	17·6	28·9	12,55·2
69·9	25·0	1,68·3	1,93·2	44·3	1,00·6	1,00·4	20·2	24·1	12,83·1
72·8	26·1	1,71·2	1,85·7	45·4	91·6	94·9	22·9	26·9	12,83·1
75·2	25·6	1,72·3	1,97·7	48·7	94·9	96·8	25·4	27·4	13,63·8
77·2	25·7	1,74·3	2,06·7	51·4	1,01·3	1,41·9	27·4	28·1	14,56·8
75·3	25·9	1,71·3	2,07·6	50·3	1,17·9	1,16·5	24·8	29·0	14,13·8

occupied by Imperial Departments.

one-half in 1910-11.

under Statement III.

though it is not strictly an item of expenditure. This amount (figures of which for each year are given on

STATEMENT V

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT

(Excluding Development)

[In thousands of rupees]

	Total estimated cost of works included in 1927-28 Budget Estimates			Expenditure up to 31st March 1926	Estimated Expenditure in		Balance required in future
	Works in progress	New works	Total		1926-27	1927-28	
1	2	3	4	5	6	7	8
Lloyd Barrage and Canals Construction ...	17,82,34	...	17,82,34	3,71,94	1,57,86*	1,92,24*	10,60,30
Other Irrigation Works ...	6,22,95	11	6,23,06	3,76,23	23,54	19,92	2,03,37
60. Civil Works ...	2,03,74	...	2,03,74	61,86	32,76	34,71	74,41
Other Works ...	32,88		32,88	2,40	6,22	10,36	13,90
Total ...			26,42,02	8,12,43	2,20,38	2,57,23	13,51,98

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances except expenditure under "60-B, Payment of commuted value of pensions."

* Exclusive of interest charges to be met from capital either borrowed from Government of India or provided from general revenues.

STATEMENT VI.

STATEMENT OF DEBT CHARGES.

(In thousands of Rupees.)

Head.	Debt outstanding on 1st April 1926.	Estimated borrowings during 1926-27.	Proposed to be borrowed during 1927-28.	To be repaid during		Total outstandings.	Annual charges.		Accumulations up to 31st March 1927.
				1926-27. (a)	1927-28. (b)		Interest.	Sinking fund.	
I. Development—									
(i) Bombay Development loan of 1920.	9,38,93	...	...	...	...	*9,38,93	†66,41	‡5,88	§82,75
(ii) Advances from the Government of India for—									
Development Department.	11,03,00	80,00	40,25	18,39	2,20,70	9,84,16	64,81	...	...
Bombay Port Trust ...	2,59,80	...	...	3,60	4,06	2,52,14	14,61	...	...
Bombay Improvement Trust.	4,66,00	...	...	10,50	10,50	4,45,00	27,02	...	
Bombay Municipality ...	7,56,70	70,00	40,00	23,30	9,96	8,33,44	47,49	...	...
II. Irrigation—									
Lloyd Barrage	4,45,75	23,13	1,62,24	...	...	6,31,12	‖29,06	...	...
Other Irrigation	1,76,87	26,01	19,08	33	44	2,21,19	12,41	...	...
III. Other purposes	2,78,89	62,84	58,11	3,73	4,87	3,91,24	21,30	...	...
Total ...	44,25,94	2,61,98	3,19,68	59,85	2,50,53	46,97,22	2,83,11	5,88	82,75
Pre-reform Debt.									
Irrigation	¶8,90,60	...	...	...	...	8,90,60	32,07	...	...
Provincial Loan Account ...	1,89,66	...	...	29,00	29,00	1,31,66	7,68	...	...

* Distribution of 9,38,93 Lakhs.

Development Department	...	...	...	2,58·4
Improvement Trust	...	...	...	3,70
Bombay Municipality	...	...	...	1,25
Port Trust, Bombay	...	...	...	1,85·6

† Out of this 48,02 will be recovered from Bombay Municipality, Improvement Trust and Port Trust, Bombay.

‡ *Vide* remarks in the Development Department memorandum.

§ Includes 7,91 and 13,37 on account of accumulations in the Sinking Fund maintained by the Bombay Improvement Trust and the Bombay Municipality respectively.

‖ Includes 19,06 on account of interest on Lloyd Barrage which is to be met from capital and which has been included in the estimate of proposed borrowing for the Lloyd Barrage.

¶ Not repayable under Devolution Rules.

(a) and (b) For explanation please see remarks under "21, Appropriation for Reduction or Avoidance of debt" and under "Debt, Deposits and Advances."

FINANCE DEPARTMENT

INTRODUCTORY NOTE

In last year's Blue Book I gave a detailed review of the provincial finances. It is unnecessary to repeat it, and I will comment very briefly on the main features of the year. For comparison I will give below the two statements A and B, which were shown in my statement last year, and bring them up-to-date.

STATEMENT A

REVENUE AND EXPENDITURE (EXCLUDING DEBT HEADS AND DEVELOPMENT)

(In lakhs of rupees)

—	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27 Revised	1927-28 Budget
Ordinary revenue	12,78	14,12	13,92	13,91	14,00	14,24	14,03
Ordinary expenditure ..	14,84	13,11	13,39	13,39	13,97	15,12	14,69
Ordinary surplus + or deficit −.	−2,06	+1,01	+53	+52	+3	−88	−66
Extraordinary receipts (Net) ..	39	2	34	47	6	13	16
Actual surplus + or deficit − ..	−1,67	+1,03	+87	+99	+9	−75	−50

Note.—Interest received from the three Local Bodies for transmission to the Government of India has not been included in these figures.

The provincial contribution is included in the ordinary expenditure and not deducted from the ordinary revenue.

STATEMENT B

FINAL BALANCES (INCLUDING DEBT HEADS BUT EXCLUDING DEVELOPMENT)

(In lakhs of rupees)

—	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27 Revised	1927-28 Budget
Opening ordinary balance ..	3,11	1,93	3,41	4,51(*a*)	4,92(*b*)	4,69(*c*)	2,36(*d*)
Revenue surplus + or deficit −.	−1,67	+1,03	+87	+99	+9	−75	−50
	1,44	2,96	4,28	5,50	5,01	3,94	1,86
Debt heads surplus + or deficit −.	+49	+45	+23	−58	−32	−1,58	−78
Closing balance	1,93	3,41	4,51(*a*)	4,92(*b*)	4,69(*c*)	2,36(*d*)	1,08(*e*)
Famine Fund	..	61	94	1,44	1,95	2,38	2,62
Grand total of closing balance ..	1,93	4,02	5,45(*a*)	6,36(*b*)	6,64(*c*)	4,74(*d*)	3,70(*e*)

(*a*) Includes 13 lakhs loan balance. (*b*) Includes 62 lakhs loan balance. (*c*) Includes 81 lakhs loan balance. (*d*) Includes 55 lakhs loan balance. (*e*) Loan balance *nil*.

It will be seen that the small deficit of 5 lakhs, which was anticipated in the Revised Estimates of 1925-26, has been converted into a small surplus of 9 lakhs. This improvement of 14 lakhs in the Revenue section of the accounts has been brought about by a net decrease of 34 in Expenditure in spite of a net decrease of

20 in Revenue. The details are as follow :—

(*a*) *Revenue*

	Increase	
Land Revenue	17	Partly due to advance collections, and to increased assessments of alienated lands.
Stamps	3	Chiefly under Court Fees.
Police	2	Due to adjustments in connection with central departments.
Public Health	2	
Civil Works	1	
Stationery and Printing ..	1	
Miscellaneous	1	
Miscellaneous Adjustments ..	2	
Other heads	2	
	31	

On the other hand there were decreases under—

Excise	—30	A drop in still head duty and foreign liquor receipts and postponement to 1926-27 of arrears of profit on liquor included in the budget.
Forest	—1	
Irrigation	—13	Increase in working expenses and failure of canal water in Sind.
Interest	—7	Partly due to transfer to Central Government of the loans to Indian States ; and partly to a book transfer to Head XXXIX-A of a refund of excess interest.
	—51	
Net decrease	—20	

(*b*) *Expenditure*

	Decrease	
Forest	—2	
Irrigation	—2	
Police	—3	
Education	—9	Chiefly due to savings in the provision made for the extension of Compulsory Education.
Agriculture	—1	
Civil Works	—24	
Other heads	—5	
	—46	

It may be remarked in general that stringent instructions were issued during the year to observe economy and the savings are in large measure due to these orders.

The savings were counter-balanced by—

	Increase	
Interest	1	
Reduction or avoidance of debt ..	2	Increased custom duty refunded.
General Administration ..	4	(*a*) Increase of assessment of alienated lands. (*b*) Arrears on account of taking over of the Bombay Suburban Division from the Development Department.
Administration of Justice ..	1	
Other heads	4	
	12	
Net decrease	—34	

In the Capital section of the Accounts there was an improvement of 30 lakhs owing to the following reasons :—

Decrease in capital expenditure from loan funds and Balances ..	11 lakhs	(*a*) Savings in the provision made for loans to Municipalities, Co-operative Societies and cultivators.
Net decrease in expenditure under the Provincial Loan and Advance Account	18 lakhs	(*b*) Credit on account of loans to Indian States.
Appropriation for reduction or avoidance of debt	1 lakh	

The borrowed funds contained in our balances thus increased from 75 lakhs to 81 lakhs. The total increase in both Revenue and Capital sections amounts to 44 lakhs ; and the revised estimate of our closing balance for 1925-26 of nearly 619 went up to close on 664.

At the same time the closing balance of the Development Department which was put in the Revised White Book at 28 lakhs, has been raised to 70 lakhs. The reason for the increase is to be found in the restriction of the operations of the Department owing to pending inquiries.

Revised Estimates for 1926-27

On the basis of the 8 monthly figures the closing balance, which was estimated in the budget at 403, must be raised to 474. 44 lakhs of this is due, as I have explained, to the increase of 44 lakhs in the closing balance of 1925-26. The rest, *viz.*, about 26 lakhs, is the net result of an increase of 73 lakhs in the Capital section and an addition to the Revenue deficit of 47 lakhs. We budgetted in the current year for a deficit of 28 lakhs. This has now been converted into a deficit of 75 lakhs by a failure of revenues to the extent of 48 lakhs, against which we have a reduction of expenditure of 1 lakh. I give details of the main heads below :—

(*c*) *Revenue*

	Decrease	
Land Revenue	— 10	The season has not fulfilled its early promise.
Excise	— 8	Said to be the combined result of the system of simultaneous auctions and rationing.
Stamps	— 15	The trade slump has continued ; and the full effect of the revised rates has not yet been realized.
Scheduled Taxes	— 3	The fall is due in the current year to a reduction in the volume of betting.
Irrigation	— 3	The season in Sind has not been up to expectations.
Police	— 2	Postponement of increased License Fees for Motor Vehicles.
Miscellaneous	— 2	
Miscellaneous adjustment between Central and Provincial Governments.	— 13	Our claim to be recouped for the value of buildings in Political agencies handed over to the Government of India has not been admitted.
Other heads	— 1	
	— 57	
Counterbalanced by—		
	Increase	
Interest	3	An additional payment by the Port Trust has been credited in this year owing to a change in the date of payments.
Medical	2	Recovery of excess service payments.
Extraordinary receipts ..	2	
Other heads	2	
	9	
Net decrease ..	— 48	

(*d*) *Expenditure*

	Increase	
Excise	14	Includes the 8 lakhs asked for by Supplementary Demand for regulating the accounts ; and 6 lakhs compensation to Native States.
General Administration ..	2	Revenue establishment of the Bombay Suburban Division.
Public Health	1	
Civil Works	2	
Expenditure in England—		
Secretary of State and High Commissioner.	3	Chiefly due to account adjustments on account of pensions transferred from Central to the Local Government.
Other heads	2	
	24	

Counterbalanced by—

	Decrease	
Land Revenue	—3	The provision for Khoti compensation was not utilized.
Forest	—1	
Interest	—4	Due to credit on account of Commercial undertakings.
Jails	—1	
Police	—1	
Agriculture	—3	On account of transfer to 41, Civil Works on account of buildings.
Miscellaneous	—9	Due to transfers and surrenders from the Reserve.
Other heads	—3	
	—25	
Net decrease ..	—1	

It will be seen that a number of these *plus* and *minus* items relate only to book transactions and cancel one another. It is possible that further reductions in expenditure will somewhat decrease the total deficit. The orders of Government restricting re-appropriations will only take effect in the last months of the year, and it is at present impossible to ascertain what savings will be obtained.

The improvement of 73 lakhs in the Capital section is explained as follows :—

Increase in Famine Insurance Fund.	3	
Appropriation for reduction or avoidance of debt.	—2	
Net decrease in expenditure under Provincial Loans and Advances account.	25	Repayment of 16 lakhs loan by Bombay Municipality : and savings in the provision for loans to Co-operative Societies and cultivators.
Decrease in expenditure from loan funds.	47	Chiefly in expenditure on Lloyd Barrage.
	73	

The closing balance of the Development Department as estimated in the revised 8 monthly estimates will amount to 49 instead of the 11 estimated in the budget for reasons similar to those I have given for the year 1925-26. This is in addition to the 4,74. The net result of these calculations is that our closing balance of 474 will contain 55 lakhs of borrowed money including savings from the amount lent to the Barrage from balances but excluding the Development balance which is all loan. I note briefly how this balance is disposed of :

238 will be the total sum in the Famine Insurance Fund :

55 is the saving in capital account and the remainder

181 lakhs is the balance available for use in the administration.

As much of it as possible will be placed in deposit with the Government of India and will earn interest. At present we have in deposit the following sums :—

1 crore for 1 year from 1st September 1926,

50 lakhs for 6 months from 1st December 1926,

and on account of the Development Department 40 lakhs for 1 year from 1st August 1926.

1927-28.

Opening with the ordinary balance of 474 we estimate total revenue receipts of 15,08 ; and we have budgeted for a total expenditure of 15,58 under the revenue heads. Under the Capital Account there will be a further net withdrawal from our balances of 54 lakhs of borrowed money so that our closing ordinary balance will be 370 of which 262 will be in the Famine Fund. In addition to the net balance of 108 we have what I may call the potential balance of the sum loaned to the Lloyd Barrage, which may be replaced by loan funds if the necessity arise.

The total of the demands against revenue has been reduced from 16,07 (the revised figure of the current year) to 15,58 ; and we expect to receive a total revenue of 15,08 as compared with the revised estimates of the current year of 15,32, the reduction being attributable to the head " Excise " under which in the current year we received considerable sums on account of the profit on liquor accruing from previous years. The reduction in demands has been distributed proportionally throughout the departments (with a few exceptions in favour of certain Transferred Departments).

The net result is a revenue deficit of 50 lakhs. It will be seen from the statement of new items that the demands of the departments have been severely cut down and only essential items admitted.

The Famine Fund.—At the beginning of the new year the fund will have reached the figure of 238 lakhs. In accordance with the expressed opinion of the Public Accounts Committee the Bombay Government have addressed the Government of India requesting that the annual contribution to the fund should be reduced from the figure of 63 lakhs to 33. Pending the arrival of the Secretary of State's orders on this application it is proposed to utilise a further 20 lakhs of the contribution in financing various irrigation works. The burden on the provincial revenues has been relieved to this extent. Meanwhile there is ample provision in the annual assignment for the continuation of the beneficent activities to which I referred in this note last year and to meet the demands of certain distressed tracts.

Development Department.—The provision made last year of 20 lakhs to meet interest and sinking fund on the sum of 3 crores, which was the estimated loss on the Back Bay Scheme has been repeated. In addition a further sum of 7½ lakhs has been provided from revenues to meet interest and sinking fund charges on the estimated loss of other schemes of the Development Department. This sum has been calculated actuarily as the amount required to extinguish a debt of 111 lakhs in 60 years, and will be utilised in payment of interest charges on loans taken by the Development Department from the Government of India.

Capital Expenditure excluding Development.—We intend to borrow during 1927-28 a total sum of 280 lakhs. The total loan programme amounts to 337 and the balance will be met from the savings in the current year's loan funds. Details will be found under the head " Disbursements ; Capital Account not charged to Revenue." 40 lakhs will be loaned to the Bombay Municipality as the last instalment of the loan sanctioned in the last year. Excluding this and with the exception of the very urgent works shown in the statement of new items, the entire sum is for works already in progress.

The only changes in the system of presenting the budget to which I have to draw attention are—

(*i*) the statement of new items sanctioned from savings during the year. These are no longer, strictly speaking, " new items " in respect of the budget for 1927-28, but have been included in this Blue Book in order to bring them prominently to the notice of the Legislative Council.

(*ii*) In accordance with the recommendations of the conference of Financial Representatives held at Delhi in 1925, a single grant will be asked for for expenditure in England, including the outlay of both the Secretary of State and High Commissioner, Reserved and Transferred subjects. It is understood that this procedure has now been adopted by all local Governments for reasons of practical convenience.

G. WILES,

9th February 1927. Secretary to Government.

MEMORANDUM EXPLANATORY OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE

II, Taxes on Income.

1. Under revised rule 15 of the Devolution Rules the whole cost of income-tax establishments is to be borne by the Central Government and the Provincial Government is to receive from the Central Revenues a sum calculated at the rate of three pies in the rupee on the amount by which the assessed income of the year is estimated to exceed the assessed income of the year 1920-21. It is unlikely that this Government will get anything on this account during the current and next years.

V and 5, Land Revenue

Revenue

—	Accounts, 1925-26	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
(1) Ordinary Revenue	5,03,68	5,10,78	4,90,00	4,99,80
(2) Miscellaneous	8,95	3,72	5,73	5,00
Total ..	5,12,63	5,14,50	4,95,73	5,04,80
Deduct—Portion of land revenue due to Irrigation.	—63,24	—72,15	—66,00	—68,00
Net Total ..	4,49,39	4,42,35	4,29,73	4,36,80
(3) Assessment of alienated lands *less* quit-rents	96,35	95,14	97,66	97,55
(4) Recoveries of service payments ..	45	45	55	45
Total, Land Revenue	5,46,19	5,37,94	5,27,94	5,34,80
Deduct—Refunds ..	—5,08	—4,94	—4,84	—4,80
Total ..	5,41,11	5,33,00	5,23,10	5,30,00

Expenditure (Reserved)

—	Accounts, 1925-26	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
(1) Charges of District Administration ..	23,54	26,11	24,26	25,54
(2) Survey and settlement	1,13	1,29	1,29	1,33
(3) Land Records	24,86	26,59	25,99	24,90
(4) Assignments and Compensations ..	14,40	15,37	14,95	14,50
(5) High Commissioner—Stores	..	33	33	24
(6) Exchange	17	11	11	8
(7) Charges on account of Encumbered Estates	5	—16	..	..
Total ..	64,15	69,64	66,93	66,59

Revenue

2. *Revised Estimate, 1926-27.*—The season was on the whole favourable, but the decrease of 18,77 in the Revised as compared with the sanctioned estimate under "Ordinary Revenue and Miscellaneous" is mainly accounted for by the facts that —

(1) the kharif crops were injured by heavy rains in Gujarat,

(2) the rabi crops failed partially owing to the insufficiency of the later rains in parts of the Deccan and Karnatak districts and to the destruction by locusts in parts of the Sind districts and of the Ahmedabad district.

3. The increase in the Assessment of Alienated Lands *less* quit-rents in the revised estimate and next year's budget estimate as compared with the sanctioned estimate of the current year is chiefly in the central Division and is due to revision settlements. The sanctioned estimate of 45 for recoveries for service payments has been raised by 10 in view of the progress of actuals.

4. *Budget Estimate, 1927-28.*—The estimates for 1927-28 have been framed on those furnished by the local officers and have been modified by Government in view of the actuals of the last ten years. The next year's estimate is taken at 5,30,00, assuming that the next season will be a normal one.

Expenditure

5. *Revised Estimate, 1926-27.*—The revised estimate for 1926-27 under the major head stands at 66,93 as against the sanctioned budget of 69,64. The decrease of 2,71 is chiefly due to the fact that the provision of 2,00 for damages to Kolaba Khots will not be required during the current year. The full grant of 67 for "Construction and repairs of chavdis" will also not be utilised. The decrease is also due to savings in the pay of officers and establishments.

6. *Budget Estimate, 1927-28—Charges of District Administration.*—There is a decrease of 57 in the total grant under this minor head in the next year's provision as compared with the current year's budget. This is mainly due to reduced provisions having been made under "Pay Establishments, Allowances and Contingencies."

7. *Survey and Settlement.*—The budget for next year shows an increase of 4 as compared with that for 1926-27. The increase is due to the provision for grant of house-rent allowances sanctioned by the Legislative Council last year to clerks and others at Poona, for which no provision was made in the current year's budget under this minor head.

8. *Land Records.*—The decrease of 1,69 in the budget of 1927-28 as compared with the current year's budget is mainly due to reduced provisions having been made for field party establishments, for establishments in district survey offices, for akarband work, for travelling allowance and leave salary of officers and establishments and for office expenses and other miscellaneous items.

9. *Compensations.*—The decrease of 87 in the next year's estimate as compared with that of the current year is due to less provisions having been made under "Miscellaneous Land Revenue Compensations" and also for commutations, in view of the revised estimate of the current year and of the past actuals.

10. *High Commissioner—Stores.*—The budget provides for charges on account of freight and the value of European Stores for the Government Photozinco Press, Poona. The next year's provision shows a decrease of 9 as compared with the current year's estimate. This is due to a smaller amount being required for such purchase next year.

11. *Charges on account of Encumbered Estates.*—The charges on account of Encumbered Estates in Sind are covered by a contribution from the Encumbered Estates, the amount of which is directly deducted from expenditure. The amount of contribution is generally higher than the immediate charges, as an extra amount is recovered on account of contributions for leave salary and pension. The charges on account of Encumbered Estates for the year 1926-27 were estimated at 99 and the contribution to be recovered from the estates at 1,15. This accounted for a *minus* entry of 16 in the current year's budget. The recovery of pension and leave contribution provided for under this head has however been omitted from the revised estimate of the current year and the budget estimate of next year and has been credited to the head "XXXIII—Receipts in aid of Superannuation" as it is creditable to that head. The *minus* entry therefore disappears in the Revised Estimate and the Budget Estimate of next year.

VI and 6, Excise

Revenue

—	Accounts, 1925-26	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
License and Distillery fees and duties for the sale of liquors and drugs	3,56,00	3,65,24	3,40,00	3,37,50
Sale proceeds of excise opium	27,48	27,65	27,65	26,29
Hemp Drugs—Ganjâ, Bhang and Charas ..	32,34	33,88	30,00	30,58
Profits from Government commercial undertakings	..	..	23,00	8,23
Recoveries of indirect charges from commercial undertakings	..	..	1,04	56
Recoveries of investments in Government commercial undertakings	..	..	16	6
Fines, Confiscations and Miscellaneous ..	5,77	14,11	11,00	2,94
Deduct—Refunds	—6,26	—5,50	—5,50	—6,16
Total ..	4,15,33	4,35,38	4,27,35	4,00,00

Expenditure (Transferred)

—	Accounts, 1925-26	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
Superintendence	1,14	1,09	1,17	1,16
Presidency Establishment	2,36	2,43	2,43	2,57
District Executive Establishment	15,65	18,27	17,90	17,37
Cost of opium supplied to Excise Department	20,31	12,12	11,25	12,12
Distilleries	71	2,50	2,50	..
Excise compensations	13,86	12,36	18,93	13,08
Investments in Government commercial undertakings	..	..	8,19	1,12
High Commissioner—Stores .. Exchange ..	4	1	2	1
Total ..	54,07	48,78	62,39	47,43

Revenue

12. *License and Distillery Fees, etc.*—The decrease of 25,24 in the revised and of 27,74 in the ensuing year's estimate as compared with the current year's budget occurs mainly under (1) still-head duty, (2) country spirit vend and license fees, (3) toddy vend and license fees, (4) duty on Indian-made wines and spirits and (5) Opium vend and license fees, partially counterbalanced by increased receipts under excise pass fee on foreign liquor.

13. *Sale proceeds of Excise Opium.*—The ensuing year's estimate shows a reduction of 1,36 as compared with the current year's budget as the consumption of opium is on the decrease.

14 *Hemp Drugs.*—The consumption of ganja in the Presidency proper shows a considerable falling off as a result of the increase of the duty on the drug from Rs. 22-8-0 to Rs. 25 per seer with effect from 1st April 1926. This accounts for the decrease of 3,88 in the revised and of 3,30 in the ensuing year's estimate as compared with the current year's budget. Receipts from vend fees also show a falling off. The next year's budget takes into account the enhancement from 1st April 1927 of the duty on Ganja in the Presidency proper and Aden from Rs. 25 to Rs. 30 per seer and from Rs. 22-8-0 to Rs. 25 per seer in Sind.

15. *Profits from Government Commercial Undertakings.*—This minor head records the profit disclosed by the Profit and Loss Account of the Nasik and Khanapur distilleries and paid over to Government from the Personal Ledger Account of the distilleries. Hitherto this amount was included in the estimate under " Gain on liquor ". The account rules however require that as soon as the periodical Profit and Loss Account has been compiled and audited the resultant profit or loss should be incorporated in the public account, the amount of the profit being taken to the head " Profits from Government commercial undertakings ". The decrease in the ensuing year's budget as compared with the revised is due to the fact that the latter represents the profit from the Nasik and Khanapur distilleries for the years 1924-25 and 1925-26 actually realized (*viz.*, 15 lakhs) and that estimated in the current year (*viz.*, 8 lakhs,) whereas the former represents the profit anticipated in 1927-28.

16. *Recoveries of indirect charges from commercial undertakings.*—This represents the direction and supervision charges recovered from the Nasik and Khanapur distilleries which were not hitherto shown in the accounts. The decrease in the ensuing year's budget as compared with the revised is due to the fact that the latter includes recoveries for past years also.

17. *Recoveries of investments in Government commercial undertakings.*—Under this head are shown recoveries of capital charges such as sale proceeds of buildings, machinery, etc., pertaining to the Nasik and Khanapur distilleries, which do not require to be replaced, or excess receipts after replacements, and any return of working capital. The receipts are fluctuating.

18. *Fines, Confiscations and Miscellaneous.*—The decrease in the revised and in the ensuing year's estimate as compared with the current year's budget is due to the fact that the latter includes receipts from the Gain on liquor from the departmentally managed distilleries at Nasik and Khanapur. In the revised and next year's budget these receipts have been shown under the minor head " Profits from Government commercial undertakings ". The decrease in the ensuing year's estimate as compared with the current year's revised is due mainly to the fact that the latter includes certain amounts at the credit of the combined Personal ledger Account on account of the Nasik and Khanapur distilleries and the Dhadgaon Outstill on 31st March 1924.

19. *Refunds.*—This is a fluctuating item and calls for no remarks.

Expenditure

20. *Superintendence.*—This minor head includes provision for the Commissioner of Excise, the Deputy Commissioner of Excise, who is also Personal Assistant to the Commissioner, and the Commissioner's establishment. The small increase in the current year's revised and in the ensuing year's estimate is due mainly to the promotion of the Commissioner from the second to the first grade.

21. *Presidency Establishment.*—Under this minor head is shown the cost of the excise staff employed in the Town and Island of Bombay. The increase of 14 in the ensuing year's estimate as compared with the current year's budget and revised is due to the appointment of a senior officer as Superintendent of Excise, Bombay Sub-division, and to the employment of a larger staff in the Town and Island of Bombay.

22. *District Executive Establishment.*—The decrease of 37 in the revised as compared with the current year's budget is due to savings in the provision for " Pay of establishment " partially counterbalanced by an increase under " Contingencies ". The revised estimate provides for the expenditure on the working of the Dhadgaon Distillery in the Akrani tract of West Khandesh which was hitherto taken to a Personal Ledger Account. The Account has been closed with effect from 1st April 1926 and the cost in connection with the distillery is now met from the ordinary revenue. This charge was not anticipated when the current year's budget was framed. The decrease of 90 in the ensuing year's estimate is due to a smaller provision under (*i*) Pay of establishment and (*ii*) travelling allowance and to a larger deduction for probable savings partially counterbalanced by provision for expenditure on the Dhadgaon Distillery.

23. *Cost of opium supplied to Excise Department.*—The decrease of 87 in the revised as compared with the current year's budget is due to the reduction from

Rs. 28 to Rs. 26 per seer in the cost price of opium purchased from the Government of India. The increase of 87 in next year's estimate over the current year's revised is due to the fact that the quantity held in stock at the beginning of the year 1926-27 was higher than that estimated to be in hand at the beginning of the ensuing year and consequently a larger quantity will have to be purchased next year from the Ghazipur Factory than was purchased in the current year.

24. *Distilleries.*—The provision in the current year's budget was made for the purchase of the Godhra Distillery plant. Similar provision is not required in the ensuing year.

25. *Excise compensations.*—The increase of 6,57 in the revised as compared with the current year's budget is due mainly to the payment of arrears to certain Indian States for the lease of their abkari and hemp drugs revenue. The increase of 72 in the ensuing year's estimate as compared with the current year's budget is due to the revision of the amount of provisional payment made to certain States for the lease of their abkari and hemp drugs revenue.

26. *Investments in Government commercial undertakings.*—This minor head records (*a*) the capital expenditure at the Nasik and Khanapur distilleries and (*b*) the loss, if any, on Government commercial undertakings. The revised estimate represents the provision sanctioned by the Legislative Council in the July session of 1926. The decrease (7,07) in the ensuing year's estimate as compared with the current year's revised is due mainly to the absence of any provision for adjustment of the Personal Ledger Accounts of the two distilleries.

27. *Stores and Exchange.*—The variations are small and call for no remarks.

VII and 7-Stamps

Revenue

	Account, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
A.—Non-Judicial				
Sale of general Stamps	90,80	1,02,84	93,33	94,37
Duty on Impressing documents ..	4,71	8,23	5,07	5,01
Fines and penalties	46	38	38	36
Miscellaneous	2,22	1,12	1,75	80
Total, A—Non-Judicial ..	98,19	1,12,57	1,00,53	1,00,54
Deduct—Refunds ..	—1,29	—1,52	—1,53	—1,54
Total ..	96,90	1,11,05	99,00	99,00
B—Judicial				
Sale of Court fee Stamps	81,63	91,79	88,21	89,74
Fines and penalties	7	2	7	8
Miscellaneous	30	1	54	1
Duty on impressing documents	..	1	1	1
Total, B—Judicial ..	82,00	91,83	88,83	89,84
Deduct—Refunds ..	—2,56	—1,88	—1,83	—1,84
Total ..	79,44	89,95	87,00	88,00
Grand Total ..	1,76,34	2,01,00	1,86,00	1,87,00

Expenditure—(Reserved)

—	Account, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
A—Non-Judicial				
Superintendence	52	58	58	57
Charges for the sale of general stamps ..	1,11	1,13	1,11	1,09
Cost of Stamps supplied by other provinces ..	1	..	..	7
Cost of stamps supplied by the Nasik Depôt ..	14	46	46	27
Deduct—value of stamps supplied to other Governments	—98	..	..	—71
Total, A—Non-Judicial ..	80	2,17	2,15	1,29
B—Judicial				
Superintendence	52	57	58	57
Charges for the sale of Court fee stamps ..	33	31	32	32
Cost of Stamps supplied by other provinces ..	..	..	..	1
Cost of stamps supplied by the Nasik Depôt ..	..	46	46	9
Deduct—value of stamps supplied to other Governments	—39	..	..	—70
Total, Judicial ..	46	1,34	1,36	29
Exchange ..	12	..	..	..
Grand Total ..	1,38	3,51	3,51	1,58

Revenue

28. The current year's revised estimate under "non-Judicial stamps" shows a decrease of 12,05, as compared with the budget estimate of 1,11,05. The latter estimate took into calculation an anticipated increase of 11,00 on account of the operation of the Indian Stamp (Bombay Amendment) Act, 1926 (Transfer of Property Tax) as also a normal increase in stamp revenue in anticipation of improved trade conditions. Neither of these expectations has been realised.

29. The current year's revised estimate under judicial stamps shows a decrease of 2,95 as compared with the budget estimate of 89,95. The budget estimate took into account a revenue of 10,00 expected from the operation of the Court Fees (Bombay Amendment) Act, 1926. The revised estimate shows that this anticipation has been nearly realised.

30. The next year's estimate under "Non-Judicial" stamps shows a decrease of 12,05 as compared with the current year's budget estimate of 1,11,05. The decrease is due to the fact that the next year's estimate is based on the revised estimate as it is anticipated that conditions next year will not differ much from those obtaining during the current year. The next year's estimate of 88,00 under "Judicial" stamps has been based lower than the current year's budget estimate by 1,95 in view of the current year's revised estimate.

Expenditure

31. In view of the progress of the actuals during the first eight months of the current year and assuming that the provision for the cost of stamps supplied from the Nasik Depôt will be fully utilised, the current year's budget of 3,51 has been adopted as the " Revised ".

32. The next year's estimate shows a decrease of 1,93 as compared with the current year's budget. The decrease is due to the fact that allowance has been made for the recoveries which are expected to be made for the supply of stamps from the Bombay and Karachi Depôts to other provinces. No such recoveries are provided in the current year's budget as the Security Printing Press at Nasik was expected to supply stamps direct to all provinces with effect from the current year. As however the Press will be unable to issue stamps direct to all Provinces before the end of March 1928, stamps will still be required by the Provinces from the Bombay and Karachi Depôts. The decrease of 4 under charges for the sale of general stamps is due to the substitution of salaried vendors for licensed vendors in some places in Bombay City.

VIII & 8, Forest

Revenue

—	Accounts, 1925-26	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
Timber and other produce removed from the forests by Government agency	24,38	28,17	26,09	25,24
Timber and other produce removed from the forests by consumers or purchasers ..	46,53	42,49	42,83	44,54
Drift and waif wood and confiscated forest produce	4	3	8	4
Revenue from forests not managed by Government	28	16	37	37
Miscellaneous	4,35	3,24	4,05	3,96
Deduct Refunds	—30	—20	—30	—20
Total ..	75,28	73,89	73,12	73,95

Expenditure (Transferred)

—	Accounts, 1925-26	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
General Direction	95	86	91	95
Conservancy and Works	16,83	16,93	17,32	16,77
Establishments	22,32	24,25	22,70	23,47
Interest on capital outlay not charged to Revenue	44	46	44	53
Exchange	38	..	..	..
Total ..	40,92	42,50	41,37	41,72

Revenue

33. *Timber and other produce removed from the forests by Government agency.*—The decrease (2,08) in the revised estimate is due partly to the abandonment of the project for the establishment of a saw mill at Bardipada (Dangs) and to the proposed closing down of the saw mill and departmental fellings at Karanjara (Dangs) with a view to the gradual extension of the system of sale of standing coupes (the resultant revenue being credited to minor head " Timber and other produce removed from the forests by consumers or purchasers.") The decrease is also due to low prices, to the unavoidable delay in the allotment of contracts for Donginalla fellings in the Kanara Eastern Division, to the inability on the part of some of the contractors in the same division to deliver the expected quantity of timber at the Kirwatti, Katur and Telgeri depôts, and to the cessation of the departmental working of the fuel depôts in the Kanara Southern Division.

The ensuing year's budget estimate is lower than the current year's sanctioned and revised estimates owing to the curtailment of departmental fellings in the Dangs and of the exploitation of fuel in the Belgaum, Kanara Central and Dharwar-Bijapur divisions, but shows a substantial advance on the actuals of 1925-26.

34. *Timber and other produce removed from the forests by consumers or purchasers.*—The revised estimate is higher (34) on account of better prices obtained for gurcharan and other coupes in North Thana, for teak pole coupes in the Kanara Northern and Belgaum divisions and for tali trees in the Sukkur Division and on account of the expected recovery of past outstandings of revenue in the Kanara Southern and Hyderabad divisions. The increase is partly counterbalanced by lower prices for coupes in the Central Circle.

The ensuing year's estimate is higher than the current year's sanctioned estimate owing to anticipated larger sales of coupes in the Dangs and to an improvement in prices of forest produce in the Central and Southern Circles.

35. *Miscellaneous.*—The increase (81) in the revised estimate is due to larger receipts from fines inflicted on contractors in the Northern and Central Circles and to larger realizations on account of rent for forest land given out for cultivation in Sind.

The budget estimate for 1927-28 follows the current year's revised with slight alterations.

Expenditure

36. *General Direction.*—The increase (5) in the revised estimate is due to the debit to this head instead of to "51-A, Miscellaneous adjustments between the Central and Provincial Governments" of the contribution made to the Central Government for the investigation of foreign markets for Indian timbers. The increase (4) in next year's estimate is due to a larger provision for stipends and cost of training of Rangers at the Forest College, Coimbatore.

37. *Conservancy and Works.*—The increase (39) in the revised estimate occurs in the Southern Circle where the sanctioned grants have been found insufficient for carrying out revenue producing works such as fellings according to working plans and urgent repairs to roads for the extraction of timber. The ensuing year's estimate is lower than the current year's sanctioned and revised estimate as smaller provision has been made for forest conservancy owing to the need for retrenchment.

38. *Establishments.*—The decrease (1,55) in the revised estimate is due to savings in the provision for leave salaries, reduction in the rates of travelling allowance, vacancies in the cadre of the Provincial Forest Service and to the temporary establishment not having been employed to the extent provided for.

The increase (77) in next year's estimate as compared with the current year's revised is due to the periodical increments of pay of officers and subordinate establishments and to the grant of permanent travelling allowance to Forest Guards in charge of rounds as sanctioned at the session of the Legislative Council held in July 1926.

8-A, Forest Capital Outlay charged to Revenue—Transferred

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
	2,03	2,61	2,61	..

39. As Government have decided to meet in 1927-28 the entire expenditure shown under the head "52-A, Forest Capital Outlay not charged to Revenue" from loan funds, there will be no transfer at the end of the year from that head to the head "8-A, Forest Capital Outlay charged to Revenue" (*vide* remarks under "52-A, Forest Capital Outlay not charged to Revenue.")

LIBRARY
OF THE
BOMBAY
BRANCH
OF THE

IX & 9, Registration

Revenue

	Accounts, 1925-26	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
Fees for registering documents	12,32	12,56	12,16	12,49
Fees for copies of registered documents	30	29	30	31
Miscellaneous	21	21	20	20
Deduct—Refunds	—5	—6	—6	—6
Total	12,78	13,00	12,60	12,94

Expenditure (Transferred)

	Accounts, 1925-26	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
Superintendence	36	38	38	39
District charges	6,27	6,61	6,43	6,41
Expenditure in England—Stores	..	10	8	8
Exchange	3	3	3	3
Total	6,66	7,12	6,92	6,91

Revenue

40. The revised estimate for the current year shows a decrease owing to a further decline in land values. The next year's estimate provides for a small increase over the current year's revised in the hope that the values of land will rise.

Expenditure

41. The revised estimate shows a saving owing to the exercise of the most rigid economy in expenditure. The next year's budget follows the current year's revised estimate.

IX-A and 9-A, Scheduled Taxes

Receipts

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Entertainment Tax	7,24	7,23	7,30	7,59
Betting Tax—				
Tax on Totalisator	8,13	18,00	14,95	15,00
Total ..	15,37	25,23	22,25	22,59
Deduct—Refunds	—7	—5	— 5	— 5
Total ..	15,30	25,18	22,20	22,54

Expenditure (Reserved)

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Entertainment Tax	18	21	20	21

Receipts

42. The current year's revised estimate under " Entertainment Tax " shows an increase of 7 which is mainly due to increased receipts from theatrical entertainments and also from the M. C. C. Cricket matches in Bombay. The decrease of 3,05 in the revised estimate under the " Tax on Totalisator " is mainly due to the fact that the current year's estimate of 18,00 was a rough estimate not based on experience.

43. The next year's estimate under " Entertainment Tax " shows an increase of 36 as compared with the budget estimate of the current year. An increased provision has been made in view of the past actuals and of the revised estimate of the current year. The next year's estimate under " Tax on Totalisator " follows the revised estimate of the current year.

Expenditure

44. The current year's revised estimate is lower than the sanctioned estimate by 1. The decrease is under " Leave Salary " which has not been utilised. The next year's estimate is based on the current year's sanctioned estimate and calls for no remarks.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC WORKS DEPARTMENT.

45. Irrigation works are divided into two main categories (1) works for which Capital accounts are kept and (2) works for which Capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a *quasi* commercial basis are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size it is not worth while examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a *quasi* commercial undertaking is whether the work is remunerative or the reverse and it is therefore essential for this class of works to maintain a Captial account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

46. The works for which capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works, separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

47. The initial expenditure on the construction of an irrigation project for which Capital account is kept is charged to the Capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

48. The capital invested on the work includes (1) direct charges, *i.e.*, cost of works, Establishment and Tools and Plant, (2) indirect charges, *i.e.*, capitalised value of abatement of land revenue occupied by works and leave and pension allowances of establishment and (3) all arrears of simple interest, if any, *i.e.*, balance of total interest over net revenue. This capital cost is commonly known as "sum at charge".

49. As soon as the work commences to earn revenue a Revenue account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

50. Turning to the sub-divisions Productive and Unproductive works it may be observed that if the net revenue from a Capital work is expected to repay after 10 years from its completion the annual interest charges on the capital invested, *i.e.*, sum at charge, at 6 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as "Productive", otherwise it is treated as "Unproductive". If any work for which a Capital account is kept and which is classed as productive fails as any time after the expiry of 10 years from its completion in three successive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

51. The capital expenditure on irrigation works is booked in the accounts under one major head, *viz.*, "55, Construction of Irrigation, Navigation, Embankment and Drainage Works". Funds for these works may be provided from ordinary revenues, Famine Insurance Grants or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head "55" only. This major head is however intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head "55" and the amounts thus deducted from this head are booked, without details of works, under the major head "16-A—Financed from Famine Insurance Grants" and "B—Financed from ordinary Revenues" according to the source from which funds are provided. The head "16" is therefore purely a transfer head. The net

total of the major head " 55 " after the deductions above referred to have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues. In this budget all the expenditure is to be met from loan.

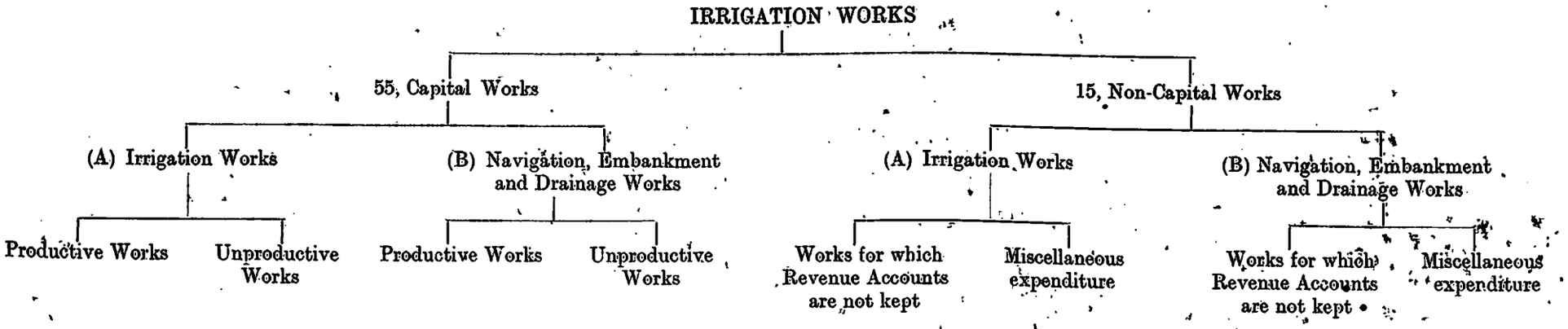
52. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head " XIII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept ", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 55 " mentioned above.

53. In the Budget Estimates of Revenue for Irrigation Works under the abovementioned head " XIII ", the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated NET revenue, as the essential matter financial is the *net*, and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure ; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

54. There is one more *minus* entry to be made in the Budget Estimates of Revenue under the head " XIII " before the *net* revenue is shown and that is the " Refunds of Revenue ". In the demands for grants, however, and for all purposes of sanction these refunds must still be treated as expenditure in order that the necessary sources and authority for their payment may be obtained.

55. The interest on capital expenditure met from ordinary revenue is shown under the head " 14—Interest on works for which Capital Accounts are kept ".

56. With reference to the second division of irrigation works, *viz.*, works for which *capital accounts are not kept* it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works whether upon the construction of new works or upon the extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 15—Other Revenue Expenditure ". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of *quasi* commercial works, and therefore they are shown under the expenditure head " 15 ". The only comparison here possible is that between the gross revenue (shown under Revenue head XIV) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head, " Miscellaneous Expenditure " all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programmes may be financed from the Famine Insurance Grants.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 15 " mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 55 " for capital works, to deduct at the foot of the account of the major head " 15 " a lump sum showing the amount financed from the Famine Insurance Grants, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 15 (1) Other Revenue Expenditure financed from Famine Insurance Grants " which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue Head " XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works. In preparing the Budget Estimate for this class of works, the refund of revenue, though shown under revenue by a *minus* entry, is included in the statement of demand for grants as is done in the case of the refunds of revenue on Capital Works.



Definitions.—"*Capital Works*" are works for which capital and revenue accounts are kept on a *quasi* commercial basis. The capital expenditure is accounted for under the head "55" and funds for the works are provided from three sources (1) Ordinary Revenue, (2) Famine Insurance Grants and (3) Loans or accumulated Surplus revenue. Revenue realised from them is credited to the head "XIII".

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept either because they produce little or no revenue or owing to their restricted size. The expenditure on these is accounted for under the head "15". Any revenue realised from them is credited to the head "XIV".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS IN SIND AND DECCAN AND GUJARAT

SIND

Works in operation

57. The canal systems in Sind are entirely different from those in the Deccan. They are mostly very large and with the exception of a few perennial ones carry their supplies at present during the inundation season only. However when the Lloyd Barrage Scheme is completed it will be possible to feed these canals all the year round. Many of them are canals which existed before the advent of British rule and have since been improved.

58. *The Eastern Nara System.*—The first system to come into operation was the Eastern Nara, consisting of the large Mithrao Canal, and the smaller Eastern Nara, Thar, Hiral and Khipro canals. This system was opened in 1854, although its principal canal, the Mithrao, was not constructed until some years later. The system depends for its supply upon the Nara river which is fed from the Indus through a twelve mile cut, excavated in 1858-59, known as the Eastern Nara Supply Channel. About 86 lakhs of rupees have been expended on this system.

59. *The Begari and Ghar Canals.*—The Begari and Ghar Canals came next into operation in 1856 and about 31½ lakhs of rupees have been spent on these two canals. The former is the most important system north of Sukkur and is on the right bank of the Indus.

60. *The Fuleli Canal.*—The Fuleli Canal, the largest of all the Sind canals, was opened in 1861 and about Rs. 31¾ lakhs have been spent on it. This is one of the few canals in Sind which carries any appreciable supply all the year round.

61. *The Desert and Sukkur Canals.*—Five more canals were added during the ten years from 1870 to 1880. Of these the two most important are the Desert Canal costing over Rs. 27½ lakhs and the Sukkur Canal, just above Sukkur, on which over 14¾ lakhs of rupees have been spent.

62. *The Jamrao Canal.*—In 1900 the Jamrao Canal came into being. This was an entirely new canal taking off from the Eastern Nara river above the Mithrao Canal already mentioned and it is assured of a perennial supply by a weir constructed across the Nara. More than Rs. 98½ lakhs have been spent on this work.

63. *The Mahiwah, Dad and Nasrat Canals.*—The Mahiwah, Dad and Nasrat Canals were next built at a cost of about Rs. 60 lakhs and were opened between 1901 and 1904.

There are many other small canals which are playing an important part in the irrigation of the lands in Sind.

Works under construction

64. *Lloyd Barrage and Canals Construction Scheme.*—The most important irrigation project which is now under construction in Sind is the Lloyd Barrage and Canals Construction Scheme. This project which is estimated to cost Rs. 18·35 crores was approved by the Secretary of State in April 1923, was passed by the Bombay Legislative Council in June and construction work commenced in July of that year. The scheme consists of a barrage across the Indus below the gorge at Sukkur, three canals on the right and four on the left bank each with a separate head regulator. The Right Bank System comprises the North Western Perennial and South Eastern Perennial (now Dadu) canals, and the Central Rice (now Rice) Canal. The Left Bank System comprises a great new perennial canal called the Rohri Canal, a perennial supply channel to feed the Eastern Nara river and the canals dependent thereon and two large high level canals for irrigating lands in the Khairpur State. The Barrage will, under the system of scientific control, give the necessary supply to each canal no matter how low the level of the water in the river may be. The actual direct expenditure incurred on this scheme to end of 1925-26 amounts to about Rs. 3·72 crores and about Rs. 158 lakhs will be spent in the current year. A detailed note regarding the progress of work on this scheme has been printed separately.

Deccan and Gujarat

65. Irrigation conditions in the Deccan and Gujarat vary considerably from those in Sind. The cultivation chiefly depends upon rainfall and advantage is taken of irrigation mainly for growing valuable crops like sugarcane or to counteract the effects of drought. The larger irrigation schemes in this part of the Presidency always involve the construction of storage reservoirs on perennial rivers for feeding the canals supplying water to the fields. The principal irrigation works in the Deccan and Gujarat are mentioned below.

Works in operation

66. *Panjhra River Works, Kadwa River Works and Krishna Canal.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in Nasik and the Krishna Canal in Satara Districts which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

67. *Mutha Canals.*—The Mutha canals have been constructed at a cost of about 65½ lakhs of rupees with a large storage reservoir, called Lake Fife, on the Mutha River at Khadakwasla near Poona. This system consists of two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874-75.

68. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation also about this time and about 13½ and 13¼ lakhs of rupees have been spent on them respectively.

69. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal which receives its supply partly from the Nira river and partly from its reservoir at Bhatgar (called Lake Whiting) on one of its tributaries, was built at a cost of Rs.66½ lakhs and was opened in 1885. The Gokak canal, a small canal taking off direct from the Ghatprabha river without a storage work, was opened in 1884 and Rs. 14½ lakhs have been spent on it.

70. *Girna Canal.*—The Girna canal which is fed from the Chankapur tank was constructed at a cost of 20½ lakhs of rupees and was opened for irrigation in 1909.

71. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna river and a pick-up-weir at Nandur-Madhmeshwar and the Right and Left Bank Canals. This project has cost about 103 lakhs of rupees and was brought into operation in 1912.

72. *Pravara River Works.*—The Pravara River Works System comprises (*i*) a storage reservoir, called Lake Arthur Hill, on the Pravara river at Bhandardara, (*ii*) a pick-up-weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907, the work was commenced in 1908 and both the dam and the canals have recently been completed. The capital cost of the whole scheme, including the dam, amounts to Rs. 151 lakhs. The masonry dam of the storage reservoir is 274 feet high above the river-bed at its highest point and about 1,600 feet in length. It is the highest dam in India and second highest in the world. The opening ceremony of this dam was performed by His Excellency the Governor of Bombay on the 10th December 1926 and from that date the dam is known as the " Wilson Dam. "

In addition to the above schemes there are many other small canals and tanks which irrigate large areas of lands in the Deccan and Gujarat.

Works under construction

73. *The Nira Right Bank Canal project.*—The Nira Right Bank Canal project will, when completed, be the largest in the Deccan. It comprises the construction of the Nira Right Bank Canal, 109 miles in length, and a larger dam at Bhatgar on the Yelwandi river to replace the existing one mentioned under the Nira Left Bank Canal so as to increase the storage for supplying both the canals *viz.*, the old Nira Left Bank and the new Nira Right Bank Canals. The work on

the dam and canals is approaching completion. It has however been possible from the last year to issue water from the canal to certain rabi crops. The total estimated cost of the scheme including direct and indirect charges and deducting salvage value of tools and plant is Rs. 483·97 lakhs. The expenditure incurred to end of 1925-26 was about Rs. 369 lakhs and the probable expenditure in 1926-27 is over Rs. 16¾ lakhs.

74. *The Nira Valley Development project.*—The Nira Valley Development project provides for the complete development of irrigation in the Nira Valley. The Nira Right Bank Canal scheme with the enlarged storage at Bhatgar on the Yelwandi river aims at irrigating lands on the right bank of the Nira river. There is however large scope for extending irrigation on the existing Nira Left Bank Canal where there is a keen demand for a larger supply. This demand can be met by storing the water flowing in the Nira river from sources other than the Yelwandi by means of another dam to be erected on the Nira at Vir below the confluence of all the main tributaries and by enlarging the Nira Left Bank Canal to the maximum economical limits. This scheme combined with the Nira Right Bank Canal scheme is called the Nira Valley Development project.

The Nira Right Bank Canal system itself is estimated to cost Rs. 483·97 lakhs as stated above. The combined scheme is estimated to cost Rs. 619·77 lakhs. The extra cost will therefore be Rs. 135·80 lakhs which represents the cost of widening and remodelling the Nira Left Bank Canal and constructing the new dam at Vir. This project was approved by the Legislative Council in March 1924 and was finally sanctioned by the Secretary of State in November 1924. The work on this project was commenced in the last year and the probable expenditure on it to end of March 1927 will be about Rs. 8¼ lakhs.

XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept

Revenue

75. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, (*a*) direct receipts and (*b*) the portion of land revenue due to irrigation. The former includes sale proceeds of water supplied for irrigational and non-irrigational purposes, sale proceeds from canal plantations and of other canal produce (*e.g.*, wood, grass, etc.), etc., and the latter, *viz.*, (*b*), represents the irrigation share of land revenue.

The working expenses of these works for which capital accounts are kept are to be deducted from the total receipts of the two kinds mentioned above (which are termed " gross revenue ") in order to show the *net* revenue earned by these works.

76. The budget and revised estimates of revenue for the current year with the actuals for the last year and the budget estimate of revenue for the ensuing year are as shown below :—

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Gross Revenue	95,36	1,11,28	1,07,50	1,13,00
Deduct—Working Expenses	54,01	46,33	46,20	49,54
Lump provision for regrant of lapses ..	..	1,00	62	..
Deduct—Probable lapses in the budget year ..	..	—1,00	—62	..
Net Revenue ..	41,35	64,95	61,30	63,46

77. The revised estimate of gross revenue as compared with the budget estimate for 1926-27 shows a decrease of 3,78 which is wholly under ' Portion of land revenue due to irrigation ' on account of deficiency of water in canals in Sind. The fall of 13 in the revised estimate of ' Working expenses ' as compared with the budget estimate for the current year is due to transfer of funds by reappropriation from this head to the head ' 15 ' which was found necessary in order to meet the requirements for certain urgent works in Sind under that head.

78. The small increase in gross revenue of 1,72 in the budget estimate for 1927-28 as compared with that for 1926-27, which is wholly under direct receipts, is attributed to the revision of water rates in the Deccan and Gujarat and the extension of irrigation under the Godavari, Pravara and Nira Right Bank Canals. The comparison of the budget estimate for ' Working expenses ' for the ensuing year with that for the current year shows an increase of 3,21 which is made up of 28 under ' Works ', 1,10 under ' repairs ', 1,19 under ' establishment ' and 64 under ' tools and plant '. The increase under ' Works ' is entirely due to the larger provision that has been found absolutely necessary for new works. During recent years on account of financial stringency several new works, though they were really necessary, had to be omitted from the budget. The necessity for such works cannot be ignored for a long time. The urgent need for all the new works has been fully explained in the list of new items of expenditure. The increase under ' repairs ' is due to extra provisions required to be made for urgent special repairs to the Mahiwah, Ghar, Sukkur and Fuleli Canals in Sind and to the Nehr Tank of the Yerla River Irrigation Works in the Deccan and for the formation of the blocks on the Pravara Canals on which the block system of irrigation is to be introduced from 15th February 1928.

79. The provision for ' establishment ' is made up of (*i*) the estimated cost of special establishments, such as survey establishment, revenue establishment, etc., and (*ii*) the percentage charges on the provisions made for works and repairs. Similarly the provision for ' tools and plant ' includes the estimated cost of tools

required for survey works and the percentage charge on the provision for works and repairs. In the budget estimate for the current year the percentage charges for establishment and tools and plant were calculated at the rates of 21½ and 1½ per cent., respectively, on the provisions for works and repairs, whereas for the purposes of the next year's budget they have been adopted at the revised rates of 24 and 3 per cent., respectively, which have been based on the average of actuals for the last five years. The excesses under these minor heads are therefore partly due to the increased provisions made for works and repairs as explained in the above paragraph and partly to the increase in the percentage charges calculated at the revised rates.

XIV—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.

Revenue

80. The revenue derived from irrigation works for which no capital accounts are kept is only from direct receipts, such as sales of water, plantations and other canal produce, etc., and no credit is afforded to this class of works on account of the portion of land revenue due to irrigation.

The budget and revised estimates for 1926-27 with the actuals for 1925-26 and the budget estimate for 1927-28 are as shown below :—

Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
76	65	90	70

81. The increase of 25 in the revised estimate for the current year as well as the increase of 5 in the ensuing year's budget, as compared with the budget estimate for 1926-27, is due to variations in sales of water.

14, Interest on Works for which Capital Accounts are kept

Expenditure (Reserved)

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Expenditure	62,43	64,06	54,18	55,46

82. Under Rule 24 of the Devolution Rules the capital sum spent by the Governor-General in Council upon the construction of productive and unproductive irrigation works and of other works financed from loan funds is to be treated as an advance made to the Local Government from the revenues of India. This advance is to carry interest at the rate of 3·3252 per cent. per annum in the case of outlay incurred up to the end of 1916-17 and at 5·1979 per cent. per annum in the case of outlay incurred from 1917-18 to 1920-21. The amount of this interest comes to 32,07 and this amount is included separately under the head "19—Interest" as interest on the advance in respect of Irrigation capital expenditure: Since 1921-22 the capital expenditure on Irrigation is being met from the loans for general purposes and the amount of interest payable on these loans is also shown separately under the head " 19—Interest ". The head " 14—Interest " is merely a *pro forma* head to show the interest liabilities met from revenues on Irrigation capital and credit of the amount shown as expenditure under this head is taken by deducting the same amount from the expenditure shown under the head " 19—Interest. "

The budget estimate of 64,06 for 1926-27 was framed as shown below :—

Interest charges at 3·3252 per cent. on capital outlay (7,59,72) on Irrigation Major Works (Direct charges) to end of 1916-17 (excluding Lloyd Barrage) ..	25,26
Interest charges at 5·1979 per cent. on capital outlay (1,30,89) on Irrigation Major Works from the year 1917-18 to 1920-21 (excluding Lloyd Barrage) ..	6,80
Interest charges at 3·3252 per cent. on capital outlay (1,76,09) on Minor Works to end of 1916-17 (excluding Lloyd Barrage)	5,86
Interest charges at 5·85 per cent. on capital outlay on Minor Works (32,88) from 1917-18 to 1920-21 (excluding Lloyd Barrage)	1,92
Interest charges at 5·85 per cent. on capital outlay (except for Lloyd Barrage) of 1,91,36 from 1921-22 to 1924-25	11,19
Interest charges at 5·85 per cent. on estimated capital outlay of 38,76 (except for Lloyd Barrage) for 1925-26	2,27
Interest charges at 5·85 per cent. on half of estimated capital outlay of 26,01 (except for Lloyd Barrage) for 1926-27	76
	54,06
Add interest on account of Lloyd Barrage to be met from Famine Insurance Grant	10,00
Total ..	64,06

83. The revised estimate for 1926-27 and the budget estimate for 1927-28 are framed as follows :—

	Revised Estimate, 1926-27	Budget Estimate, 1927-28
(1) Interest charges at 3·3252 per cent. on capital outlay of 7,62,51 on Irrigation major works to end of 1916-17 (except Lloyd Barrage) ..	25,36	25,36
(2) Interest charges at 5·683 per cent. on capital outlay of 1,30,83 on Irrigation major works for the year 1917-18 to 1920-21 ..	7,43	7,43
(3) Interest charges at 3·3252 per cent. on capital outlay of 1,76,09 on Minor Works to end of 1916-17 (except Lloyd Barrage) ..	5,85	5,85
(4) Interest charges at 5·683 per cent. on capital outlay of 2,60,89 on Irrigation works from 1917-18 to 1925-26 (except Lloyd Barrage) ..	14,82	14,82

	Revised Estimate, 1926-27	Budget Estimate, 1927-28
(5) Interest charges at 5·683 per cent. on half of estimated capital outlay of 25,17 on Irrigation works (excluding Lloyd Barrage) for 1926-27	72	..
(6) Interest charges at 5·683 per cent. on the estimated capital outlay of 25,17 on Irrigation works for 1926-27 (except Lloyd Barrage) ..	..	1,43
(7) Interest charges at 5·683 per cent. on half of estimated capital outlay of 19,92 for 1927-28 (except Lloyd Barrage)		57
Total ..	54,18	55,46

84. The decrease of 9,88 in the current year's revised as compared with the current year's budget is mainly due to transfer from this head to the head "16" of 10,00 for interest on Lloyd Barrage and Canals Construction to be met from Famine Insurance Grant. The decrease of 8,60 in the budget estimate for 1927-28 as compared with the current year's budget is also due to the same reason as given for the revised estimate for the current year.

15, Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department)

Expenditure (*Reserved*)

85. The works accounted for under this head can be financed partly from ordinary revenues and partly from the Famine Insurance Grant or Fund, since irrigation and embankment works having a protective aspect and famine surveys are legitimate objects of expenditure from that Fund. As the expenditure on all works for which capital accounts are not kept is to be booked in the first instance under this head without reference to the source from which the funds are provided it will be necessary to deduct at the foot of the account of this major head a lump sum showing the amount financed from the Famine Insurance Fund, the residue representing the amount financed from ordinary revenues. The amount thus deducted will be shown in lump sum under a separate major head "15 (1)—Other Revenue Expenditure financed from Famine Insurance Grants."

86. The budget and revised estimates under this head for the current year with the actuals for the last year and the budget estimate for the ensuing year are as shown below :—

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Gross expenditure	31,90	32,04	33,17	44,07
Lump provision for regrant of lapses ..	..	1,46	93	21
Deduct—Probable lapses in the budget year ..	..	—1,46	—93	—21
Total ..	31,90	32,04	33,17	44,07
Deduct—Amount financed from Famine Insurance Grant.	..	—4,34	—5,34	—25,00
Net amount charged to Ordinary Revenues.	31,90	27,70	27,83	19,07

87. The increase of 1,13 in the revised estimate under gross expenditure as compared with the budget estimate for 1926-27 under this head is due to an additional allotment of Rs. 1 lakh sanctioned for the Visapur Tank and transfer of funds by reappropriation from the head 'XIII' to this head in order to meet urgent requirements for certain works in Sind as already stated in paragraph 77.

88. Out of the total budget provision of 44,07 under this head for the next year, 25,00 will be financed from the Famine Insurance Grant and the residue, *viz.*, 19,07, will be provided from ordinary revenues as indicated in the above table. The amount to be met from the Famine Insurance Grant has been provided under the head "15 (1)—Other Revenue Expenditure financed from Famine Insurance Grant". The budget estimate for the next year for gross expenditure under the head "15—Other revenue expenditure financed from ordinary revenues" as compared with that for the current year shows an increase of 12,03 which is made up of 6,63 under 'works', 1,88 under 'repairs', 2,56 under 'establishment', 58 under 'tools and plant' and 38 under 'pensionary charges'. The increase under 'works' is due to the provisions made for several bund works in Sind which are already in progress and to increased provision for the Visapur Tank. The abnormal inundation of the river Indus in 1924 has indicated the absolute necessity of strengthening the existing river bunds and raising them to the standard section of 4 feet above the H. F. L. and of constructing a chain of embankments on the left bank of the river from Khairpur State boundary to Hyderabad in order to avoid similar or worse disasters in future. The cultivation in Sind depends on irrigation and the safety of the irrigation system as well as the life and property of the people depend on these protective bund lines on both the sides of the river. It is therefore necessary to make sufficient provisions for these bund works already in progress and to complete them without delay. The increase under 'repairs'

is mainly due to the necessity of making a large provision of 2,45 for the completion of the Abad Marho Loop behind the Thahimani Abad Loop which has been started in the current year owing to the active erosion of the river very near to the Thahimani Abad Loop which is in danger of being eroded away.

89. The main reasons for the increases under 'establishment' and 'tools and plant' are the same as those already explained in paragraph 79.

90. The provision for 'pensionary charges' is made at the rate of 9 per cent. on the total cost of irrigation establishment and the increase under this head calls for no remarks. Formerly these charges were wholly provided for under the major head "45-Superannuation allowances and pensions"; but in 1923 the Government of India with the approval of the Secretary of State decided that pensionary charges of commercial departments should, with effect from 1st April 1923, be brought to account under the appropriate commercial heads concerned and that in the case of irrigation works they should be debited to the head "15" under the sub-head "(3) Miscellaneous Expenditure". The amounts actually paid on account of pensions are debited to the head "45" in the first instance and subsequently adjusted in the accounts by debit to "15" and credit to the head "45". Thus the provision made under the head "15" is to cover the ultimate debit raised in the accounts against that head.

15, Other Revenue Expenditure financed from Ordinary Revenues—Civil

Expenditure (Reserved)

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Grant for repairs to Minor Irrigation Works in charge of Revenue Department	64	7,76	3,96	8,29
Deduct—Amount financed from Famine Insurance Grants—[transferred to the head 15 (1)] ..		7,30	3,50	7,88
Net provision ..		46	46	41

91. The revised estimate for 1926-27 before transfer to 15 (1) stands at 3,96 as against the sanctioned budget of 7,76. This is due to the provision of 5,00 (included in 7,76) for minor irrigation works under the Superintending Engineer on Special Duty not being fully utilised. When the estimates were framed it was considered that large sums could be spent on famine projects already prepared for the Ahmednagar District. On investigation, however, it was found that these works were not suitable and more promising schemes on a smaller scale were undertaken. A saving of 3,80 is accordingly expected in this provision. The net budget for 1926-27 remains unchanged at 46, as the whole provision for minor irrigation works under the Superintending Engineer is eventually transferred to the head 15 (1).

92. The following are the provisions required for next year :—

(1) Superintending Engineer on Special Duty and the establishment under him (including Assistant Engineers)			1,86
(2) Minor irrigation works under the Superintending Engineer on Special Duty			5,00
(3) Survey charges and tools and plant			61
(4) Grant for repairs to minor irrigation works in charge of Revenue Department distributed as below :—			
Northern Division	67		
Central Division	10		
Southern Division	4		
For rounding	1		82
		Total ..	8,29

The increase in the total provision from 7,76 in 1926-27 to 8,29 in 1927-28 is due mainly to the provision of 61 for survey charges and tools and plant (for which no specific provision was made in the current year), counterbalanced by a reduced provision of 82 against 92 for Commissioners' grants. The whole provision for items (1), (2) and (3) and half of the provision for item (4), *i.e.*, a total of 7,88 will be transferred to the head "15-(1)—Other Revenue Expenditure financed from Famine Insurance Grants." Thus the net provision under the head 15-A (Civil) will be 41.

93. The provision of 1,86 for item (1) in paragraph 2 is for the Superintending Engineer and establishment only. It does not include anything for works proper for which a provision of 5,00 is proposed in item (2).

94. A list showing the minor irrigation works likely to be proposed for construction during the year 1927-28 is appended. It will be seen from the list that the total probable expenditure is 7,80 ; but in view of the uncertainty of some of the projects being taken up during 1927-28 a provision of 5,00 has been made.

	Name of work	Probable expenditure during the the year
	Northern Division	Rs.
1.	Water supply at Umreth, District Kaira	20,000
2.	Improvements to the Gomti Tank at Dakor, District Kaira ..	50,000
3.	Improvements to the Hebatpur Drain in the Viramgam Taluka, District Ahmedabad	30,000
4.	Improvements to the Sakor Tank, District Ahmedabad	20,000
5.	Improvements to the small tanks in the Ahmedabad District ..	20,000
6.	Improvements to the small tanks in the Panch Mahals District ..	20,000
	Total, Northern Division ..	1,60,000
	Central Division	Rs.
1.	Bandhara at Gunjalwadi, District Ahmednagar	20,000
2.	Bandhara at Bote, District Ahmednagar	2,000
3.	Bandhara at Sakur, District Ahmednagar	2,000
4.	Bandhara at Zole, District Ahmednagar	5,000
5.	Tank at Kuran, District Ahmednagar	40,000
6.	Tank at Pimpalgaon Kunjhira, District Ahmednagar	30,000
7.	Tank at Maldhad, District Ahmednagar	30,000
8.	Tank at Kamthi, District Ahmednagar	30,000
9.	Bandhara at Deothan, District Ahmednagar	20,000
10.	Tank at Sonewadi (Nagar), District Ahmednagar	8,000
11.	Soaking compartments in the Nagar District	10,000
12.	Tank at Limpangaon, District Ahmednagar	10,000
13.	Laul tals, District Sholapur	20,000
14.	Tank at Kondhej, District Sholapur	30,000
15.	Tank at Lawe, District Sholapur	30,000
16.	Tank at Madanwadi, District Poona	30,000
17.	Tank at Ale, District Poona	30,000
18.	Tank at Bori, District Satara	30,000
19.	Tank at Ajnuj, District Satara	30,000
20.	Small irrigation works in the Nasik District	30,000
21.	Small irrigation works in the West Khandesh District	30,000
22.	Small irrigation works in the East Khandesh District	30,000
	Total, Central Division ..	4,97,000
	Southern Division	Rs.
1.	Tank at Bilgi, District Bijapur	8,000
2.	Tank at Dudhihal, District Bijapur	10,000
3.	Tank at Amingad, District Bijapur	5,000
4.	Tank at Narsaput, District Bijapur	50,000
5.	Small tanks in the Belgaum District	30,000
6.	Small tanks in the Dharwar District	20,000
	Total, Southern Division ..	1,23,000
	Abstract	Rs.
	Northern Division	1,60,000
	Central Division	4,97,000
	Southern Division	1,23,000
	Total ..	7,80,000

15 (1), Other Revenue Expenditure financed from Famine Insurance Grants.

(Expenditure—Reserved)

Expenditure	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
15, Other Revenue expenditure financed from Ordinary Revenue—Public Works Department	..	4,34	5,34	25,00
15, Other Revenue expenditure financed from Ordinary Revenue—Civil Department ..	..	7,30	3,50	7,88
Total ..	..	11,64	8,84	32,88

95. According to the revised system of irrigation accounts this head is intended to show the expenditure provided from the Famine Insurance Grant on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is however booked in the first instance under the major head "15, Other Revenue Expenditure financed from Ordinary Revenues" without reference to the source from which the funds are provided and the amount financed from the Famine Insurance Grants is deducted by a lump sum at the foot of the account under that head. The amount thus deducted under the head "15" is booked, without details, under the major head "15 (1), Other Revenue Expenditure financed from Famine Insurance Grant." It is thus purely a transfer head.

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16-A—Construction of Irrigation, Navigation, Embankment and Drainage Works financed from Famine Insurance Grants.

96. This head is intended to show the expenditure provided from the Famine Insurance Grants on irrigation works for which capital accounts are kept. The whole of the expenditure on all such works is booked in the first instance under the major head "55—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to revenue" without reference to the source from which funds are provided and the amount financed from the Famine Insurance Grants is deducted by a lump sum at the foot of the account under that head. The amount thus deducted under the head "55" is booked, without details, under the major head "16-A." It is thus purely a transfer head.

97. The provision made under this head at present is only in connection with the *interest* charges on the capital outlay on the Lloyd Barrage and Canals Construction Scheme. It has been decided, with the approval of the Government of India, to meet a portion of the interest charges not exceeding Rs. 10 lakhs for the first 20 years from the Famine Insurance Grants and a portion from the capital, if such a course is considered necessary. The following table indicates the provision made under the head "16-A" on this account.

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
A portion of interest charges on the capital outlay on the Lloyd Barrage and Canals Construction Scheme in Sind	..	..	10,00	10,00

In the accounts of 1925-26 and the budget estimate of 1926-27 the amount of Rs. 10 lakhs has been shown under the head "14, Interest." The Accountant General has since reported that the amount is correctly debitable to this head and hence it is shown here in the revised estimate for the current year and the budget estimate for next year.

XVI and 19 Interest

Revenue

Head	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
(1) Interest on loans and advances from the Provincial Loan and Advances account ..	15,46	15,51	15,96	14,45
(2) Interest on arrears of revenue	34	25	30	25
(3) Interest on loans granted by Bombay Development Department to local bodies out of Bombay Development loan ..	44,71	44,33	44,38	44,14
(4) Interest on loans granted by Development Department from Government of India Advances to Co-operative Housing Societies and private individuals under state aided building schemes		53	30	37
(5) Interest on loans granted to 3 local bodies in Bombay City out of funds borrowed from Government of India and Provinicial Loans Fund	1,02,73	91,56	94,05	89,12
(6) Interest on general balances deposited with the Government of India	1,60	11,67	11,96	5,11
(7) Interest on Development balances deposited with the Government of India ..	..	44	77	1,50
(8) Miscellaneous				
(*i*) Ordinary	59	40	42	42
(*ii*) Development	4,32	4,29	4,29	4,27
(9) Refunds				
(*i*) Development	—45	—57	—57	—39
(*ii*) Ordinary	—3,50	—6	—9	—6
Total ..	1,65,80	1,68,35	1,71,77	1,59,18
Ordinary	1,17,22	1,19,33	1,22,60	1,09,29
Development	48,58	49,02	49,17	49,89

Expenditure (Reserved)

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Interest on Provincial Loans				
(1) Interest on Bombay Development Loan ..	66,27	65,97	66,03	66,21
Other items				
(2) Interest payable to Central Government on—				
(*a*) Advances to the Provincial Loan account	9,97	9,10	9,07	7,68
(*b*) Advances for Irrigation capital expenditure	32,07	32,07	32,07	32,07
(*c*) Other advances	2,20,16	2,16,29	2,13,21	2,16,70
(3) Management of debt. (Development) ..	33	20	20	20
Total ..	3,28,80	3,23,63	3,20,58	3,22,86

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Deduct—Interest transferred to Commercial Departments (14 Interest)	—62,43	—64,06	—54,18	—55,46
Deduct—Interest transferred to Forest Department	—44	—46	—44	—53
Deduct—Interest transferred to 55, Construction, of Irrigation, Navigation, etc., on capital funds borrowed from Government of India ..	—7,18	—17,94	—2,36	—29,06
Deduct—Interest transferred to 55, Construction, etc., for interest on the amount financed from general balances as well as on the amount previously financed from Provincial Revenues	..	—3,06	—2,07	—6,42
Deduct—Interest on Government Commercial undertakings (Distillery)	..	..	—6,00	—2,01
Deduct—Interest portion of equated payments out of revenue in respect of commuted value of pensions	..	..	..	—26
Net Total ..	2,58,75	2,38,11	2,33,53	2,29,12
Ordinary	1,19,16	1,04,44	1,00,27	97,90
Development	1,39,59	1,33,67	1,33,26	1,31,22

Revenue

98. The ordinary revenue represents the interest received by the Local Government on advances and loans from the Provincial Loan and Advance Account. This account, the capital transactions of which are outside the ordinary budget figure, provides, for the grant of loans to agriculturists, to local bodies, etc. Interest on arrears of revenue and on provincial balances deposited with the Government of India are also credited to this head.

99. Item 1—The increase in the revised estimate for the current year for item (1) as compared with the current year's budget estimate is chiefly due to the inclusion of interest on advances newly sanctioned.

100. Item 2—Requires no explanation.

101. Item 3, 4, 8 (*ii*) and 9 (*i*)—Will be explained in the Development memorandum.

102. Item 5.—The receipt of interest on advances made for Development purposes to the three Presidency Corporations, *viz.*, the Bombay Municipality, the City Improvement Trust and the Port Trust out of the funds borrowed from the Government of India is credited to this head. 94,05 represent the revised estimate of interest recoverable this year from these bodies. The increase in the revised estimate as compared with the budget is due to the fact that the Port Trust has to pay additional interest for 3 months of January to March 1926 owing to the change of the date for repayment of annual instalment from 2nd January to 31st March.

103. Items 6 and 7—The current year's budget provides 11,67 and 44 for interest on general provincial balances and Development Department balances respectively deposited with the Government of India. According to the rules then in force the Government of India were to pay interest at a uniform rate of 2 per cent. less than the rate at which they lent money. Since then the rules have been altered and they will now pay interest at 1 per cent. less than their lending rate in the case of deposits which are initially placed for a period of 12 months and more and at 2 per cent. less than their lending rate when the deposits are initially for a period less than 12 months. If the period of deposit covers portions of two successive years,

interest will be calculated at the rates of interest prevailing in those periods. The following table gives the details of interest on balances as provided in the budget and revised estimates of the current year :—

Budget estimate, 1926-27		Revised estimate, 1926-27	
Provincial general balances		Provincial general balances	
Interest on the deposit of 2,50,00 till 31st May 1926 ..	7,88	On the deposit of 2,00,00 from 1st June 1925 to 31st May 1926	8,75
Interest on the deposit of 2,00,00 from 1st June to 31st August 1926	1,75	On the deposit of 50,00 from 1st December 1925 to 31st May 1926	81
Interest on the deposit of 1,00,00 from 1st September 1926 to 31st March 1927	2,04	On the deposit of 25,00 from 1st April 1926 to 30th September 1926	34
		On the deposit of 1,50,00 from 1st June 1926 to 31st November 1926	2,06
	11,67		11,96
Development Department *balances*		Development Department *balances*	
Interest on the deposit of 25,00 from 1st November 1925 to 30th April 1926	44	On deposit of 25,00 first from 1st November 1925 to 30th April 1926 and then from 1st May 1926 to 31st October 1926..	77

The next year's budget provides 5,11 for interest on deposits of general balances and 1,50 for interest on the deposit of Development Department balances as follows :—

General balances

On the deposit of 1,00,00 from 1st September 1926 to 31st August 1927	3,75
On the deposit of 50,00 from 1st December 1926 to 30th April 1927.	68
On the deposit of 50,00 for a perod of six months of next year ..	68
	5,11

Development Department

On the deposit of 40,00 from 1st August 1926 to 31st July 1927 ..	1,50

Expenditure

104. Interest on Provincial loans and interest payable to Central Government (*a*) on advances to the Provincial loan account, and on advances for Irrigation capital expenditure under Nos. 23 and 24 of the Devolution Rules, respectively, and (*b*) on other advances, is to be debited to " 19, Interest on Ordinary Debt." Charges on account of management of debt and other miscellaneous charges are also debited to this head. Credit is given to this head under the divisions :—

(1) " Deduct—Interest transferred to Commercial Departments " for the amount shown as expenditure under the head " 14, Interest on Works for which capital accounts are kept."

(2) " Deduct—Interest transferred to Forest Department " for the amount shown as expenditure under the head " 8, Forest."

(3) " Deduct—Interest transferred to ' 55, Construction of Irrigation, Navigation, etc.,' for the amount shown as expenditure under that head."

(4) " Deduct—Interest portion of equated payments out of revenue provided under 45, Superannuation allowances, etc., in respect of commuted value of pensions."

(5) " Deduct—Interest on Government Commercial undertakings (Distillery)."

105. *Interest payable to Central Government on advances to the Provincial Loan Account.*—The next year's estimate provides interest for one year at 4·78155 on the balance of 1,60,66 outstanding on 1st April 1927.

106. *Interest on advances in repect of Irrigation Capital expenditure.*—Interest has been calculated at the rate of 3·3252 on the Irrigation capital outlay of 7,59,72 up to 1916-17 and at 5·1979 on 1,30,88 from 1917-18 to 1920-21 under Devolution Rule 24.

107. *Interest on other advances.*—The figures against this item include interest on advances taken from Government of India for the Development Department purposes, for the requirements of the 3 local bodies in Bombay City and for ordinary purposes. They are distributed as follows :—

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
(1) Development Department	72,99	67,50	67,03	64,81
(2) For 3 local bodies	1,05,72	91,56	90,91	89,12
(3) Ordinary	41,45	57,23	55,27	62,77

Details of figures for ordinary purposes for 1926-1927 and 1927-1928 are as follows : —

	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
(*a*) Interest on the outstanding balance of the advance of 90,00 of 1921-22 at the rate of 4¾ per cent. ..	5,85	14,90	4,27
(*b*) Interest on the outstanding balance of the advance of 1,40,20 of 1922-23 at the rate of 6½ per cent. ..	9,11		8,99
(*c*) Interest on the outstanding balance of the advance of 1,56,71 of 1923-24 at the rate of 6 per cent. ..	9,40	9,35	9,28
(*d*) Interest on the outstanding balance of the advance of 2,04,68 of 1924-25 at the rate of 5·75 per cent. ..	11,77	11,70	11,62
(*e*) Interest on the outstanding balance of the advance of 3,13,00 of 1925-26 at the rates of 5·5 and 5·75 per cent.	17,29	17,31	17,27
(*f*) Interest on the outstanding balance of the advance of 1,11,98 of 1926-27 at the rates of 5 and 5·25 per cent. ..	3,81	2,01	5,76
(*g*) Interest on the fresh advance of 2,39,43 of 1927-28 at 5 and 5·25 per cent...	..	..	5,58
	57,23	55,27	62,77

The decrease in the revised estimates as compared with the current year's budget is due to the fact that some portion of principal out of the loans drawn and utilised for other irrigation and other unproductive purposes was paid last year (see paragraph 114 under 21-Appropriation for Reduction or Avoidance of Debt). It is however mainly due to the fact that the budget estimate was based on interest for six months on a much larger amount to be drawn during 1926-1927 and at 5·15 and 5·75 per cent. whereas the revised estimate provides interest at 5 per cent. on 49,14 and at 5·25 per cent. on 62,84 from the time the amounts were placed at the disposal of this Government by the Government of India. The next year's budget provides interest for 12 months on the total advance of 1,11,98 of 1926-1927 and for six months on the proposed advance of 2,39,43. Since 1925-26 there are two rates of interest charged by the Government of India on loans advanced from the Provincial Loans Fund, one standard rate of interest for advances to be utilised for productive purposes and another rate higher by 1/4 per cent. for advances to be utilised for unproductive purposes.

108. *Deduct Interest transferred to Commercial Department.*—The figures are explained under " 14-Interest on works for which capital accounts are kept."

109. *Deduct Interest transferred to Forest Department.*—The figures represent interest on advances taken for forest capital outlay shown under " 52-A, Forest Capital Outlay " which is debited to " 8-Forests," as expenditure.

110. *Deduct Interest transferred to "55-Construction of Irrigation, etc."* :— According to the Lloyd Barrage Scheme sanctioned by the Secretary of State interest on the Capital Outlay is to be met out of Capital till the scheme becomes remunerative and interest to the extent of 10 lakhs is to be met from the annual grant of 63,60 for Famine Relief. The interest charges according to the revised estimates of the current year amount to 26,43 which include, besides 10,00 to be met from the famine grant, 2,07 for interest on the sum of 1,23 lakhs advanced to the scheme from the general balances. The next year's charges amount to 35,48 out of which 10,00 are to be met from the famine grant and 6,42 represent interest on the amount of 1,23 lakhs advanced from the general balance and on the amount previously financed from Provincial Revenues. In order to show correctly that all interest charges on the Lloyd Barrage Scheme are met from Capital, they are first transferred by deduct entry from "19-Interest" to "55-Construction of Irrigation" and 10,00 are thereafter re-transferred to the Revenue head 16-Construction of Irrigation—A. Amount financed from the Famine Insurance Grant. The interest on the amount advanced from general balances is debited to 55-Construction and its credit to Provincial Revenues is given under "19-Interest" by a deduct entry as there is no corresponding head on the receipt side to provide for such interest on amounts lent to Commercial Departments from the general balances.

111. *Deduct Interest portion of equated payments out of revenues in respect of commuted value of pensions.*—See paragraph 276 under "60, B—Payment of Commuted Value of Pensions."

112. *Deduct Interest on Government Commercial undertakings.*—Credit is to be given to 19-Interest by deduct entry for interest charged on the net capital of Distilleries managed departmentally as worked out at the beginning of the year after deducting depreciation charges up to the end of the previous year. The credit shown in the revised estimates includes 4,00 for 1924-25 and 1925-26 and 2,00 for 1926-27.

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21, Appropriation for Reduction or Avoidance of Debt.

Expenditure (Reserved)

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
(1) Sinking Fund for Bombay Development Loan	9,39	5,88	5,88	5,88
(2) Other appropriations—				
(*a*) Payment in respect of principal included in the annual equated instalments towards repayment of loans taken from the Provincial Loans Fund (Government of India) for " Other irrigation " and " Other unproductive purposes "	3,08	4,02	4,06	5,31
(*b*) Adjustment of refunds from the Government of India of Customs duty on Government Stores imported under Capital account for ordinary and development purposes	5,77	3,62	2,75	2,42
Total ..	18,24	13,52	12,69	13,61
Development ..	9,39	5,88	5,88	5,88
Ordinary ..	8,85	7,64	6,81	7,73

113. Item (1) will be explained in the memorandum of the Development Department. It includes 1,37 in the current year's estimate and 1,21 in the next year's estimate which are to be met from the general balances.

114. The advances obtained from the Government of India and now from the Provincial Loans Fund for general purposes have been divided into three classes : (*a*) Loans for Lloyd Barrage Scheme, (*b*) Loans for " Other Irrigation purposes ", and (*c*) Loans for " Other Unproductive purposes ", which will include all other loans for general purposes. It has been decided to repay them by means of annual equated instalments of principal and interest as was explained last year. The repayment scheme for (*a*) is not yet ready but those for (*b*) and (*c*) which are on 60 years' and 30 years' basis respectively had been submitted to the Government of India for approval along with other proposals in respect of advances made to the Bombay Port Trust, the Bombay Municipality and the Improvement Trust. In respect of the latter they have made certain suggestions and the whole programme for repayment is under consideration of Government. In the meantime actual repayment in respect of (*b*) and (*c*) commenced last year and the first instalment was paid on 31st March 1926. The estimates for the current and next years have been framed in accordance with the original programme. The actual repayment of principal is entered in the revenue portion of the account. But the amount provided under this head will be credited to the head " Appropriation for Reduction or Avoidance of Debt " (Receipt Side) under Debt, Deposits and Advances Section and will be finally paid to the Provincial Loans Fund through the head " Advances from Provincial Loans Fund " (Disbursement Side) under that section.

115. Since the repeal of Section 20 of the Sea Customs Act, 1878, by Act No. VIII of 1924, customs duty is being imposed on Government Stores imported on or after 1st April 1924. The Government of India give, in refund of the duty paid, an assignment which is credited to the head " XXXIX-A-Miscellaneous Adjustments between Central and Provincial Governments, " but according to the orders of the Secretary of State customs duty realised from imports on capital accounts is to be utilised for redemption or avoidance of debt. In order to act up to these orders it is necessary to debit to the head " 21, Appropriation for Reduction or Avoidance of Debt—Other Appropriation for Reduction or Avoidance of Debt " by per contra credit to the deposit head " Appropriation for Reduction or

Avoidance of Debt—Other Appropriation," an amount equivalent to the amount of duty charged to capital heads outside the revenue account. Hence 2,75 in the revised estimate of the current year and 2,42 in the budget estimate of next year out of the total assignment for this and next year respectively have been provided under this head, and a corresponding credit has been given to " Appropriation for Reduction or Avoidance of Debt " under " Debt, Deposits and Advances " section. The credits in respect of customs duty for the Lloyd Barrage and the Bombay Development schemes are being shown separately and being utilised in reducing the borrowings of the respective schemes. The effect of these adjustments is that though the capital cost of these schemes is increased by the amount of customs duty, the borrowing required for financing them is not increased.

22, General Administration

Expenditure (Reserved)

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
A.—Heads of Provinces				
Salary of the Governor	1,20	1,20	1,20	1,20
Sumptuary Allowance of the Governor ..	30	29	29	28
Staff and household of the Governor ..	5,87	6,02	5,76	5,97
Expenditure from contract allowance ..	1,08	1,08	1,08	1,00
Tour expenses	89	80	90	80
Executive Council	2,83	2,73	2,73	2,73
Total, Heads of Provinces ..	12,17	12,12	11,96	11,98
B.—Legislative Bodies				
Provincial Legislative Council	1,98	1,83	1,49	1,93
Election for Provincial Legislature ..	9	1,25	1,45	12
Total, Legislative Bodies ..	2,07	3,08	2,94	2,05
C.—Secretariat and Headquarters Establishments				
Civil Secretariat	16,53	17,21	16,55	16,84
Commissioner of Settlements	53	54	54	58
Local Fund Audit Establishment	1,89	2,22	2,13	2,25
Total, Secretariat and Headquarters Establishments ..	18,95	19,97	19,22	19,67
D.—Commissioners				
Commissioner in Sind	2,75	2,91	2,82	2,71
Commissioners	3,53	3,34	3,20	3,09
Total, Commissioners ..	6,28	6,25	6,02	5,80
E.—District Administration				
General Establishments	20,15	15,68	19,21	17,20
Sub-Divisional Establishments	29,54	32,15	30,05	32,06
Other Establishments	1,32,06	1,30,97	1,33,06	1,32,79
Total, District Administration ..	1,81,75	1,78,80	1,82,32	1,82,05
F.—Discretionary Grants ..	30	34	34	31
Exchange	1,84	..	..	..
Grand Total ..	2,23,36	2,20,56	2,22,80	2,21,86

Expenditure (Transferred)

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Ministers	1,57	1,54	1,60	1,57

116. *Staff and Household of the Governor.*—The decrease in the revised estimate as compared with the budget estimate of the current year is mainly under the unit " Pay of Officers " and is due to change in personnel under " Staff and Household of the Governor—Military Secretary " and partly under " Pay of Establishments " and " Contingencies ".

117. *Expenditure from Contract Allowance.*—The contract allowance of His Excellency the Governor was temporarily fixed at 1,08 for the last and current years. As this allowance is being reduced with effect from next year a smaller provision has been made in next year's budget.

118. *Legislative Bodies.*—The decrease in the revised estimate of the current year is mainly due to savings in the provisions for pay of the President and the Deputy President, and for travelling allowance of the Members of the Legislative Council, on account of the dissolution of the Council early in the year. The decrease is however partially counterbalanced by increased expenditure for preparation of electoral rolls and expenses of general election. The decrease in the next year's estimate as compared with the current year's budget estimate is chiefly due to the absence of special provision for general election purposes..

119. *Civil Secretariat.*—The decrease in the revised estimate of the current year is due to savings anticipated in certain offices in the Civil Secretariat in the provisions for pay of officers and of establishments due to leave vacancies having not been filled up, to appointment of junior officers in place of seniors on leave and to the abolition of the post of Junior Assistant Secretary in the General Department of the Secretariat. The decrease is partially counterbalanced by the increase in expenditure in the Finance Department on account of Retrenchment Officer and his establishment. The next year's provision is based on normal requirements. It also takes into account the cost on account of a special officer for six months of the next year for framing rules governing the conditions of service, pension, etc., of members of Provincial and Subordinate Services, etc.

120. *Local Fund Audit Establishment.*—The estimates under this head are under the control of the Government of India and are entered under the Central head " 23—Audit ". The amounts entered in the current year's revised and the next year's budget represent the share of the cost of the Department to be paid to the Central Government by the Provincial Government. The decrease in the revised as compared with the current year's budget is due to certain vacancies not having been filled up owing to want of properly qualified men.

121. *Commissioner of Settlements.*—The increase in next year's budget over the current year's santioned estimate is mainly due to the grant of consolidated pay of Rs. 3,000 per mensem to the Commissioner of Settlements. This pay takes into account the overseas pay which would otherwise have been drawn in England.

122. *Commissioners.*—The decrease in the revised estimate of the current year is chiefly due to savings anticipated in the provision for pay of establishment. The decrease in next year's estimate is mainly due to lump deductions on account of probable savings under " Pay of establishments " and to smaller provision under " Allowances, Honoraria, etc.".

123. *Charges of District Administration.*—The increase in the revised as compared with the sanctioned estimate of the current year is mainly due to an additional provision of 2,52 under " Assessment of Alienated lands *less* quit rents ". This debit is a book debit only, being counterbalanced by a corresponding credit under the head V, Land Revenue. The increase is also due to the adjustment in the current year of cost in 1925-26 and 1926-27 on account of Revenue officers and establishments in the Bombay Suburban Division hitherto

paid from the Development Funds but now debited to this head. The increase is partially counterbalanced by savings anticipated in the provision for leave salary of establishments.

The increase in next year's budget as compared with the sanctioned estimate of the current year is mainly due to the provision made under this head for Revenue officers and establishments in the Bombay Suburban Division and larger provision under " Assessment of alienated lands *less* quit rents ". The increase is partially counterbalanced by smaller provisions made under " Allowances, Honoraria, etc.".

124. *Discretionary grants.*—The decrease in next year's estimate is due to the fact that smaller provisions based on past actuals have been made.

XVII and 24, Administration of Justice

Revenue

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Sale proceeds of unclaimed and escheated property	59	78	1,57	70
Court fees realised in cash	1,28	1,10	1,10	1,19
General fees, fines and forfeitures	12,46	12,34	12,34	12,34
Pleadership Examination fees	4	4	4	4
Miscellaneous fees and fines	1,76	1,85	1,75	2,32
Miscellaneous	1,02	67	1,19	1,00
Recoveries of service payments	19	1,60	95	10
Deduct—Refunds	—88	—74	—74	—77
Total ..	16,46	17,64	18,20	16,92

Expenditure (Reserved)

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
High Court	10,75	11,50	10,90	10,90
Law Officers	4,94	4,72	5,38	4,61
Administrator General and Official Trustee ..	36	38	40	41
Coroner's Court	14	15	15	15
Presidency Magistrates' Courts	2,21	2,27	2,17	2,31
Judicial Commissioners	3,29	3,43	3,26	3,16
Civil and Sessions Courts	39,81	40,89	40,99	40,89
Courts of Small Causes	4,23	4,45	4,45	4,37
Criminal Courts	6,19	6,03	6,12	6,00
Pleadership examination charges	..	1	1	1
Exchange	82	..	..	..
Total ..	72,74	73,83	73,83	72,81

Revenue

125. The principal source of revenue is general fees, fines and forfeitures. The increase in the revised estimate over the estimate for the current year and also the estimate for the next year is due to unforeseen receipts on account of sale proceeds of unclaimed and escheated property and also due to miscellaneous receipts, partly counterbalanced by less receipts on account of contribution from central revenues for work done by the Presidency Law Officers for the Government of India for the years 1921-22 to 1925-26. The decrease in the budget estimate for the next year as compared with sanctioned and the revised estimate is due also to less receipts from "Sheriff's fees" consequent upon an amendment in the High Court rules regarding payment of poundage to the Sheriff of Bombay.

Expenditure

126. *High Court.*—The decrease in the revised estimate as compared with the sanctioned estimate is due to High Court Judges on leave drawing their pay in England. The decrease in the estimate for the next year is due to the proposed discontinuance of the appointment of the temporary tenth High Court Judge for a part of the year.

127. *Law Officers.*—The increase in the expenditure in the current year is due to the heavy expenditure incurred for the payment of fees of Special Counsel during the first eight months.

128. The decrease in the next year's estimate is due to the several cuts applied to the fluctuating grants.

129. *Administrator General and Official Trustee.*—The increase in the revised estimate and the estimate for the next year is due to increased rent sanctioned for the office of the Administrator General, Bombay.

130. *Presidency Magistrates' Courts.*—The decrease in the revised estimate is due to savings in the provision for leave salary for officers and clerks and also due to less expenditure for contingencies. The increase in the estimate for the next year is mainly due to increments in pay of officers and clerks, and to normal provision for leave salary.

131. *Judicial Commissioners.*—The decrease in the revised estimate is due to less expenditure for leave salary. The decrease in the estimate for the next year is mainly on account of the discontinuance of the appointment of the fourth Additional Judicial Commissioner of Sind on the expiry of the period for which it has been sanctioned, partly counterbalanced by increased provision for contingencies.

132. *Civil and Sessions Courts.*—The increase in the revised estimate is due to increments of pay of officers and clerks and also to changes in the personnel. The decrease in the next year's estimate as compared with the revised estimate is due to lump reductions as a measure of economy.

133. *Courts of Small Causes.*—The decrease in the estimate for the next year is due to the discontinuance of the temporary appointment of the Additional Judge, Court of Small Causes, Karachi, with the effect from 1st March 1927.

134. *Criminal Courts.*—The increase in the revised estimate is mainly due to the creation of a temporary appointment of an Additional City Magistrate, Ahmedabad. The decrease in the estimate for the next year is due to reduced provision for contingencies.

XVIII and 25, Jails and Convict Settlements

Revenue

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
(1) Jails	1,34	1,63	1,96	2,96
(2) Jail Manufactures—				
Sale proceeds of Jail Manufactures ..	3,54	3,25	3,50	3,27
(3) Recoveries of service payments ..	15	12	18	15
Deduct—Refunds	—1	—1	—1	—1
Total ..	5,02	4,99	5,63	6,37

Expenditure (Reserved)

	Accounts, 1925-26	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
(1) Jails	23,46	24,45	23,28	23,59
(2) Jail Manufactures	1,72	2,20	1,80	2,00
(3) Works	..	16	31	..
(4) Expenditure in England (Stores) ..	..	4	1	2
(5) Exchange	10	2	1	1
Total ..	25,28	26,87	25,41	25,62

Revenue

135. The increase of 33 in the revised estimate under head (1) is due to the credit of 43 being taken under "Hire of Convicts" on account of Convict labour supplied to the Yeravda Prison Press partly counterbalanced by less receipts expected under "Recoveries of transportation and jail charges from Indian States" and the increase of 25 under head (2) is due to larger demands for jail manufactures. The increase of 1,33 under head (1) in the next year's estimate over the current year's sanctioned estimate is due to credit being taken for the supply of Convict labour to the Yeravda Prison Press including arrears for two years.

Expenditure

136. The decrease of 1,17 in the revised estimate under head (1) is due to an anticipated saving of about 10 in the provision for "Pay of Establishment" and about 20 in the provision for "Allowances, Honoraria, etc." counterbalanced by a reappropriation of 15 for "Works"; the rest of the decrease occurs to a great extent in the provision for supplies to jails from the head "Jail Manufactures" owing to a fall in the prices of raw materials. The decrease of 40 in the revised estimate under head (2) is also due to a fall in the prices of raw materials. The increase of 15 in the revised estimate under head (3) is due to the reappropriation mentioned above which was found necessary in view of the original grant of 16 proving inadequate.

137. The decrease of 86 and 20 in the next year's estimates below the current year's sanctioned grants under heads (1) and (2) respectively is mainly due to the reduction made in the provision for contingent expenditure. No provision is made in the next year's estimate under head (3) as the charges for minor works and repairs up to the limit of Rs. 2,500 are debitable to head (1) and those exceeding that limit have been transferred to the head "41—Civil Works."

XIX and 26, Police

Revenue

	Accounts 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Presidency Police	1,90	2,86	2,55	1,98
Cash receipts under the Arms Act	33	40	35	35
Fees, Fines and Forfeitures	1,31	2,15	1,40	1,60
Miscellaneous	26	27	22	27
Recoveries of service payments	2,19	25	21	20
Contribution for Railway Police	1,88	2,31	1,73	1,73
Deduct—Refunds	—2	—2	—2	—2
Total ..	7,85	8,22	6,44	6,11

Expenditure (Reserved)

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Presidency Police	31,24	30,20	28,78	30,16
Superintendence	2,83	3,12	3,05	3,08
District Executive Force	1,14,73	1,18,61	1,17,92	1,16,52
Police Training School	1,67	1,29	1,29	1,18
Village Police	60	68	61	63
Special Police	13	15	13	15
Railway Police	10,66	11,43	11,33	11,15
Criminal Investigation Department ..	6,56	6,90	6,82	6,61
High Commissioner—Stores	..	7	3	..
Exchange	95	2	1	..
Deduct—Anticipated saving due to separate provision for leave salary in the High Commissioner's Budget	..	—1,25	..	—2,00
Total ..	1,69,37	1,71,22	1,69,97	1,67,48

Revenue

138. The decrease in the revised for 1926-27 as compared with the budget for the same year and the decrease in the budget estimate for the year 1927-28 as compared with the budget estimate of the current year are chiefly under the minor heads "Presidency Police," "Fees, Fines and Forfeitures" and "Contribution for Railway Police." The decrease under the first two minor heads mentioned above is mainly due to less receipts anticipated under Fees recoverable for licenses granted under the Motor Vehicles Act, and the decrease under the third minor head is due to the discontinuance of the payment of the annual contribution on account of the cost of the Railway Police by the G. I. P. Railway, with effect from the 5th July 1925—the date from which that Railway has become a State Railway.

Expenditure

139. *Presidency Police.*—The decrease in the revised for 1926-27 as compared with the budget for the same year is chiefly due to the recoveries of arrears amounting to 1,78 made from the Bombay Port Trust on account of rental of the buildings in the Alexandra Dock Police Station and accommodation scheme, Dock Police lines between Raichur and Sholapur streets and of a chawl of 105 rooms in the compound of the Old St. Peter's High School at Reay Road occupied by the Dock Police constabulary.

140. *District Executive Force.*—The decrease in the revised for 1926-27 as compared with the budget for the same year is chiefly due to less expenditure under (1) "Pay of officers," (2) "Allowances, etc." and (3) "Contingencies," which is however partially counterbalanced by increased expenditure under "Pay of Establishment" owing to fewer vacancies in the Police force. The decrease in the budget for 1927-28 as compared with the budget for 1926-27 is chiefly due to lump deduction made under "Pay of Establishment" owing to the possibility of some reduction in the Police force, which is under the consideration of Government. The decrease is however partially counterbalanced by new provisions made on account of (1) purchase of tents for Police officers in Sind, (2) entertainment of Police guards for a new sub-treasury at Ahwa and (3) policing of the Criminal Tribes Settlements of Hurs in Sind.

141. *Police Training School.*—The decrease in next year's budget as compared with the current year's estimate is due to lump deductions made under "Allowances" and "Contingencies" on account of probable savings.

142. *Village Police.*—The decrease in the revised for 1926-27 as compared with the budget for the same year is chiefly due to less expenditure under "Pay of Establishment" and "Allowances" owing to vacancies in the force. The decrease in the budget for 1927-28 as compared with the budget for 1926-27 is due to more reductions made under "Pay of Establishment" and "Allowances."

143. *Railway Police.*—The decrease in the revised for 1926-27 as compared with the budget for the same year is due to less expenditure under the units (1) "Pay of Establishment" due to vacancies, (2) "Allowances, Honoraria, etc.," and (3) "Contingencies." The decrease in the budget for 1927-28 as compared with the budget for 1926-27 is due to less provisions made under the above-mentioned primary units.

144. *Criminal Investigation Department.*—The decrease in the revised for 1926-27 as compared with the budget for the same year is mainly due to less expenditure under "Allowances" and "Contingencies." The decrease in the budget for 1927-28 as compared with the budget for 1926-27 is chiefly due to more reductions made under "Pay of Establishment," "Allowances," and "Contingencies." The decrease is, however, partially counterbalanced by a new provision made for the entertainment of Sindhi Shorthand Reporters in the Sind Criminal Investigation Department.

27, Ports and Pilotage Provincial.

Expenditure (Reserved)

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
(1) Salaries and allowances of officers and men afloat	11	11	11	11
(2) Purchase of Marine Stores and coal, etc.	4	5	5	5
(3) Ports Establishment	5	4	4	4
(4) Miscellaneous	1	2	2	1
Total ..	21	22	22	21

145. Under the Reforms, ports, except such as may be declared to be major ports, and inland water-ways, including shipping and navigation thereon, so far as they are not declared to be central subjects, are Provincial subjects.

146. The first two minor heads relate to charges in connection with the Steamer *Jhelum* and the flat *Multan* which are used by the Commissioner in Sind for touring purposes.

147. Under the Reforms, the receipts in connection with the survey of inland vessels only and the cost of establishment thereof are to be treated as Provincial, while those for ocean-going vessels are to be treated as Central. Accordingly the expenditure in connection with the Marine Survey Department is treated as Central, 7 per cent. of the *net* cost being debited to Provincial. A provision of 4 on this account is made in the estimate under the third minor head.

148. The fourth minor head provides for the boat establishment of the Collector of Kolaba.

30, Scientific Departments

Expenditure (Transferred)

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Transferred				
(1) Provincial Museums	72	61	60	57
(2) Donations to Scientific Societies..	7	5	5	5
Total	79	66	65	62

149. *Revised estimate for 1926-27.*—The decrease of 1 in the revised estimate as compared with the current year's budget is due to less expenditure in the Bijapur and Satara Museums.

150. *Budget estimate, 1927-28—Provincial Museums.*—The annual grant of 30 which was hitherto paid to the Prince of Wales Museum towards the maintenance of the Museum has been reduced by 5. The Museum also receives an annual contribution of 25 from the Bombay Municipality. This contribution is in effect a grant from Government as it was taken as a set-off against the Municipality's share of the city police charges which were taken over by Government in 1907. The decrease in next year's estimates as compared to those of the current year is mainly due to the reduction in the grant paid by Government to the Prince of Wales Museum.

XXI and 31—Education (Transferred)

Revenue

Head	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
University	3,89	3,88	3,95	3,85
Secondary	4,11	3,91	4,00	3,97
Primary	8	5	5	5
Special	19	24	23	24
General	2,26	2,07	2,35	2,23
Total ..	10,53	10,15	10,58	10,34
Deduct Refunds ..	—2	—2	—2	—3
Grand Total ..	10,51	10,13	10,56	10,31

151. *Revised Estimates, 1926-27.*—The increase in the current year's revised estimates as compared with the current year's Budget is due to larger receipts under " University " (7), " Secondary Schools " (9), " Contributions " (5), " Income from Endowments " (11), and " Recoveries of Service Payments " (12), counterbalanced by a small decrease (1) under " Special ". The increase under " University " is due to the fee-receipts of the workshop classes of the College of Engineering, Poona, having been credited to this head counterbalanced by decreases in Arts and Professional Colleges, especially the Law College (owing to the opening of a private Law College at Karachi). The increase under " Secondary Schools " is on account of increased fee-receipts in the Government High School at Broach (owing to the duplication of the Middle school classes), the N. J. High School, Karachi (owing to enhancement in the rates of fees), and the Elphinstone High School, Bombay, and the Government High Schools at Nasik, Ratnagiri, Hyderabad and Mirpurkhas (owing to increase in the number of pupils), counterbalanced by small decreases in other High and Middle Schools, especially the Government Middle Schools at Ahmedabad and Surat owing to restrictions in the number of admissions as recommended by the Retrenchment Committee of 1922-23. The increase under " Contributions " is mainly due to the contributions of the District Local Boards in Sind towards middle school scholarships for Muhammadans. The increase under " Income from Endowments " is due to the crediting of interest on the Gujarat College securities to this head instead of under " Miscellaneous Adjustments between Central and Provincial Governments " owing to the handing over of the securities by the Government ot India to this Government. The increase under " Recoveries of service payments " is based on the progress of actuals.

152. *Budget Estimates, 1927-28—University.*—The decrease of 3 next year under this head as compared with the current year's Budget is on account of the decrease in fee-receipts of the Law College on account of the opening of a Law College at Karachi counterbalanced by increased fee-receipts in the College of Engineering, Poona (owing to inclusion under this head of the fees of the workshop classes of the college (8)).

153. *Secondary.*—The increase of 6 under this head in next year's Budget Estimates as compared with the current year's figure is due to the same causes as those mentioned above for the increase in the current year's revised estimates as compared with the current year's Budget estimates.

154. *General.*—The following receipts are credited to this head :—

(*a*) Contributions ;
(*b*) Income from endowments ;
(*c*) Miscellaneous receipts comprising mainly the following items :—
(1) Workshop receipts,
(2) Vernacular Final Examination fees,

(3) London Chamber of Commerce Examination fees,

(4) Drawing Examination fees at the Sir J. J. School of Art, Bombay,

(5) Government scholarship examination fees,

(6) The Secondary Teachers' Certificate Examination fees ;

(*d*) Recoveries of service payments (*i.e.*, recoveries and refunds made in respect of pay and allowances or any other expenditure which is debited to a service head in the previous years).

The increase of 16 under this head for next year is mainly under " Recoveries of Service Payments " and has been explained under the revised estimates.

Expenditure

Head	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
University	17,58	17,40	16,64	19,34
Secondary	24,18	24,47	24,51	24,02
Primary	1,18,17	1,27,22	1,27,38	1,27,27
Special	10,03	10,78	10,16	10,76
General	18,45	21,96	18,89	20,78
Expenditure in England (Stores)	*Nil*	21	..	20
Exchange	57	7	..	7
Total ..	1,88,98	2,02,11	1,97,58	2,02,44
Lump deduction for probable savings under the whole head	*Nil*	—4,00	..	—4,00
Grand Total ..	1,88,98	1,98,11	1,97,58	1,98,44

155. *Revised Estimates, 1926-27.*—The main alterations in the current year's revised estimates as compared with the current year's Budget are accounted for as follows : —

(*a*) The decrease under " University " is due mainly to anticipated savings owing (1) to some of the officers being on leave in England (from next year provision for the substitutes only is being made), (2) non-payment of compensatory allowance for the periods of vacations, and (3) one post of Assistant Professor of Geology being vacant, counterbalanced by increases owing to the payment of a building grant of Rs. 25,765 to the N. E. D. Civil Engineering College for a Power House and a special grant of Rs. 67,500 for equipment for the Royal Institute of Science, Bombay.

(*b*) The increase under " Secondary " is due chiefly to additional expenditure on account of grants to non-Government secondary schools counterbalanced by anticipated savings under " Government Secondary Schools " (4). In this connection it may be noted that pending a careful consideration of the whole question of the maintenance grant-in-aid to be paid to the Madressah-tul-Islam, Karachi, Government have sanctioned provisionally an additional grant-in-aid to that institution of Rs. 21,000 for the current year only which was not anticipated at the time the Budget was framed.

(*c*) The increase of 16 under " Primary " is due to transfer from the head " Inspection " to this head of amounts required for pay and travelling allowance, etc., of inspecting officers lent to Local Authorities, counterbalanced by the saving of the whole provision of Rs. 68,597 made in the current year for balance of building grant payable to Bombay municipality for primary schools, this balance having been paid to that body from savings towards the close of the last financial year.

(*d*) The decrease of 62 under " Special " is due to savings on account of (1) reductions in the value of stipends from Rs. 15 to Rs. 12½ per mensem in the Training Schools for men and women, (2) reductions of the posts of Principals of Training Schools for men at Ahmedabad and Dharwar from the Bombay Educational Service to the Subordinate Educational Service, and (3) savings in the allotment for scholarships in the Training Schools for Women, counterbalanced by extra expenditure on account of (1) award of selection grade to an officer of the Women's Branch of the Indian Educational Service, (2) award of three months' pay in lieu of three months' notice to the staff of the Pottery Section of the Sir J. J. School of Art as a result of its abolition.

(*e*) The decrease of 3,07 under " General " is made up as follows :—

(1) Decrease of 20 under " Direction " owing to allotment of Rs. 20,000 for Customs duty on imported stores having been distributed under the several other heads concerned.

(2) Decrease of 2,10 under " Inspection " due to (*i*) some of the Divisional Inspectorships being held by non-I.E.S. men and (*ii*) transfer of a portion of the Inspecting staff to foreign service under local authorities under the Bombay Primary Education Act, 1923.

3) Decrease of 77 under " Scholarships " owing partly to vacancies and partly to the fact that the new scheme for special scholarships for Backward classes could not be brought into full operation as anticipated.

156. *Budget Estimates, 1927-28—General Remarks.*—In view of the present extreme financial stringency and in order to keep the total estimates for next year under " 31-Education—Transferred " within the rationed figure of 1,98,44 without reducing the provision for primary education, which should, in accordance with the established policy of Government, have a predominant share of the funds available for education, it has been found necessary to effect the following reductions :—

(*a*) An all-round 5 per cent. cut in the provisions for contingencies (except those of the Sir J. J. School of Art where a cut has been separately made) (21).

(*b*) Omission of all provisions for building grants to non-Government educational institutions excepting a small sum of 20 for building grants to primary schools of local bodies.

The above reductions have had to be made in order partly to make room in the rationed figure for certain new items (amounting to 3,21) of an obligatory nature which could not be postponed.

157. *University.*—The following are the important modifications in next year's estimates as compared with the current year's Budget under this head :—

(1) Provision of 50 for additional grant to the Bombay University in order to enable that body to carry out some of the urgent recommendations of the University Reform Committee.

(2) Provision for additional staff, contingent charges and equipment, etc., for the College of Engineering, Poona (2,12).

(3) Opening of the Inter-Science classes at the Deccan College, Poona (52).

(4) Furniture and apparatus required in connection with the proposed opening in 1928-29 of the Ismail College at Andheri (25).

(5) Increase in the annual grant for apparatus, etc., at the Royal Institute of Science (10).

158. *Secondary.*—The decrease under this head as compared with the current year is due to the total omission of the provision for building grants (40). The only other material alteration is the omission from this head of the provision for Government Anglo-vernacular Middle School for Girls, Dharwar, owing to its amalgamation with the Training College for Women, Dharwar, under which institution the requisite provision for the school is now made.

159. *Primary.*—The main alterations under this head as compared with the current year are the following :—

(*a*) A sum of Rs. 5,700 on account of prizes and scholarships to Muhammadan girls which was hitherto provided under Government Primary schools for Girls has now been transferred to the head " Grants to Local Bodies for primary education " as the amount has now been distributed in the form of additional grants to Local Bodies.

(*b*) The current year's provsion of Rs. 6,28,200 for maintenance grants to non-Government primary schools has been reduced by Rs. 50,000 in the following circumstances. In future grants-in-aid to aided primary schools will not be paid by Government direct in the case of those Districts where Local Authorities have already taken over control of primary schools but by the Local Authorities themselves to whom special grants will be made for this purpose from the provisions under the head " Grants to Local Bodies for primary education ". As there are considerable savings under the latter head the above reduction has been made in the next year's estimates.

(*c*) The provision for grants to Local Authorities for primary education has been increased from Rs. 1,01,60,300 to Rs. 1,02,05,700, the increase being made up of Rs. 5,700, the amount transferred here from the head " Government Primary Schools for Girls " and Rs. 37,000 being the extra provision for meeting the Government share of the normal growth of expenditure.

(*d*) The provision for the introduction of the scheme formulated by the Compulsory Primary Education Committee has been increased from Rs. 8,50,000 to Rs. 9,53,000.

(*e*) An increased provision of Rs. 8,95,000 against Rs. 8,32,500 entered in the current year's Budget has been made for grant to the Bombay municipality for the extension and improvement of primary education. The provision represents the maximum liability of Government on account of the scheme of expansion of primary education submitted by the municipality and approved by Government.

(*f*) No provision for building grant to the Bombay municipality has been made next year as the balance of the grant due to that body under the ten years' programme for housing some of its primary schools has now been paid off.

160. *Special.*—The changes under this head as compared with the current year are as follows :—

(*a*) The Anglo-Vernacular Girls' Middle School, Dharwar, having now been amalgamated with the Training College for Women, Dharwar, the requisite provision (about 7) on account of the school has now been entered under this head.

(*b*) The present provision of 12 for building grants to non-Government special schools has been omitted.

161. *General.*—This head comprises the minor heads (*a*) Direction, (*b*) Inspection, (*c*) Scholarships and (*d*) Miscellaneous. Among important changes as compared with the current year are the following :—

(1) *Direction.*—The provision under this head has been reduced by 3 as the permanent Director of Public Instruction is expected to be on leave for a portion of the year.

(2) *Inspection.*—(*i*) A reduction of 14 has been made in the provision for travelling allowance in view of the past actuals. A cut of 5 approximately has also been made in the provision for contingencies.

(*ii*) The post of Inspector of Science Teaching in the Indian Educational Service has been held in abeyance for two years and therefore no provision has been made on this account excepting a small provision for a temporary substitute.

(*iii*) Reduction has also been made in the provision under " Inspection " owing to some of the Inspectors going on leave out of India.

(3) *Scholarships.*—A reduction of 39 has been made in the provision for scholarships in view of past actuals and having regard to the fact that there are always a considerable number of vacancies in the scholarships for backward classes.

(4) *Miscellaneous.*—(*i*) The existing provision of Rs. 3,480 for grant to the Y. W. C. A., Bombay, for providing physical training to lady teachers in girls' schools in Bombay has been omitted as it is found that there is no necessity for this arrangement any longer.

(*ii*) The provisions of Rs. 9,240 for the encouragement of literature and Rs. 5,000 for Departmental Publications have been reduced, respectively, to Rs. 6,000 and Rs. 3,000 in view of past actuals.

(*iii*) For the same reason the provision for organisation of physical training in schools and colleges has been reduced from Rs. 8,700 to Rs. 7,000.

(*iv*) A provision of Rs. 3,000 has been made for grant-in-aid to the Y. M. C. A. hostel, London.

(*v*) The provision for charges in connection with the Provincial Advisory Committee for Indian students in England has been transferred from this head to the head "University" as the Bombay University has undertaken the work of that committee in future.

(*vi*) The provision for examination charges has been increased from Rs. 47,000 to Rs. 51,150, the increase being on account of the Vernacular Final Examination charges owing to increase in the number of candidates. The additional provision will be covered by the additional fee receipts.

162. *Expenditure in England.*—The provision of 20 is on account of stores to be imported from Europe. Due to change in the procedure made with effect from 1926-27 the provision on this account which was formerly made in the High Commissioner's Budget is now included under this head.

163. *Exchange.*—The next year's provision under this head is on account of the loss due to exchange and is based on the cost of stores to be ordered through the High Commissioner for India.

31—Education (Reserved)

Expenditure

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Secondary	5,08	5,17	5,17	5,13
Special	1,36	1,43	1,43	1,44
General	36	41	46	47
Exchange	4	..	..	..
Total ..	6,84	7,01	7,06	7,04

164. *Revised Estimate, 1926-27.*—The increase of 5 under the head "General" is due to the promotion of the Inspector of European and English Teaching Schools to the higher grade.

165. *Budget Estimate, 1927-28.*—The total estimates show a decrease of two as compared with the revised estimates for the current year after making an increased provision of 3 for an additional grant-in-aid to the David Sassoon Reformatory on account of Municipal Taxes.

XXII and 32—Medical

Receipts

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
(1) Medical Schools and College Fees ..	1,89	2,48	2,02	1,88
(2) Hospital Receipts	2,32	2,04	2,04	2,10
(3) Mental Hospital Receipts	90	85	1,11	96
(4) Contributions	1,19	64	67	67
(5) Income from Endowment	17	16	16	16
(6) Miscellaneous	5	5	7	5
(7) Recoveries of Service Payments ..	16	7	7	7
Total ..	6,68	6,29	6,14	5,89
Deduct—Refunds	—13	—2,24	—49	—15
Total ..	6,55	4,05	5,65	5,74

Expenditure (Transferred)

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
(1) Medical Establishment	5,90	6,49	6,00	7,04
(2) Hospitals and Dispensaries	26,44	26,71	28,20	24,18
(3) Grants for Medical Purposes	3,23	3,94	3,94	3,98
(4) Medical College and Schools	4,84	4,99	4,45	5,69
(5) Mental Hospitals	5,46	5,85	5,53	5,87
(6) Chemical Examiners	80	80	78	87
(7) Exchange	48	9	8	12
(8) Expenditure in England—Stores ..	..	26	23	36
Total ..	47,15	49,13	49,21	48,11

Receipts

166. *Medical Schools and College Fees.*—The decrease in the revised estimate for the current year as compared to budget estimate is due to general falling off due to (1) the restriction of admissions in the Grant Medical College necessitated by the limited facilities for teaching in the allied Hospitals and (2) to the opening of the Sunderdas Govardhandas Medical College in Bombay. For the same reasons the estimate for 1927-28 has been made at the reduced figure of 1,88.

167. *Hospital Receipts.*—The revised estimate for the current year is the same as the budget estimate for that year, *viz.*, 2,04. The estimate for 1927-28 has been placed at the slightly higher figure of 2,10 on the basis of progress of current year's actuals.

168. *Mental Hospital Receipts.*—The increase of 26 in the revised estimate over the budget estimate of 85 for the current year is due partly to increase in the number of paying patients and the anticipated receipts, amounting to 20, on account of the maintenance charges of lunatics belonging to other provinces and admitted into Mental Hospitals in this Presidency. The increase of 11 in the estimate for 927-28 over the estimate for the current year is also due to the same causes.

169. *Refunds.*—The revised estimate of the amount for " *Deduct*—Refunds " during 1926-27 is 49 against the budget estimate of 2,24 for the purpose. The reduction of 1,75 is due to the fact that part of the refunds, equivalent to that amount, which were included in the budget estimate of 2,24 as being due to municipal and local bodies on account of the difference between the higher contributions made by them towards the pay of their dispensary medical officers and the lower rates subsequently sanctioned by Government on that account, were actually given to those bodies during 1925-26. The estimate for " *Deduct*—Refunds " during 1927-28 is placed at 15 against 2,24 in the budget estimate and 49 in the revised estimate for 1926-27 and the reduction is due to the exclusion from the 1927-28 estimates of the special refunds to municipal and local bodies which were included in the budget and revised estimates of 1926-27 (*viz.*, 2,09 in the case of the budget estimate and 34 in the case of the revised estimate) as mentioned above.

Expenditure

170. *Medical Establishment.*—The decrease of 49 in the revised estimate for 1926-27 as compared with the budget estimate for that year is in the provision for " Pay of officers " and is the result mainly of several of the appointments at present reserved for the Indian Medical Service not being filled by officers of that Service but by Bombay Medical Service Officers. The increase in the estimate of 1927-28 of 55 over the budget estimate and of 104 over the revised estimate for 1926-27 is due mainly to (1) the increments in pay earned by several officers, (2) officers with higher rates of pay being among the Reserve Medical Subordinates and (3) provision on account of Indian Medical Service officers, as against the Bombay Medical Service officers included in the revised estimate of 1926-27.

171. *Hospitals and Dispensaries.*—The revised estimate for 1926-27 is 28,20 against the budget estimate of 26,71 for that year and the increase is due mainly to the payment of 5,15 representing Government share of the expenditure on the new N. M. Wadia Maternity Hospital in Bombay, which has recently been completed and taken into use in pursuance of the scheme for increasing arrangements for Medical Relief in the City counterbalanced by anticipated savings in other grants. The budget estimate of 24,18 for 1927-28 is lower by 2,53 than the budget estimate and by 4,02 than the revised estimate for 1926-27 and it is due principally to the following reasons :—

(*a*) Omission of the non-recurring grant of Rs. 1,15,027 to the Bombay Municipality for the King Edward Memorial Hospital, which was included in the current year's estimates.

(*b*) Reduction in the provisions for contingencies by Rs. 1,13,551.

(*c*) Reduction of leave salary by Rs. 10,810.

(*d*) Omission of the house-rent allowance of Rs. 3,000 to the Superintendent of St. George's Hospital.

(*e*) Omission of the provision of Rs. 17,340 for the Technical Advisor for Orthopædics, as the appointment has been abolished.

(*f*) Omission of the provision of Rs. 50,000 for grants-in-aid to new dispensaries.

(*g*) Reduction of Rs. 12,000 in the provision for expenditure in connection with the application of the Lepers Act to certain parts of the Presidency.

(*h*) Omission of the provision of Rs. 5,000 for Hospital extension in the city of Bombay.

(*j*) Omission of the extra non-recurring expenditure on the new N. M. Wadia Maternity Hospital.

(*k*) Addition of the following items :—

(*i*) Rs. 12,284 (Additional amount for the extension at the G. T. Hospital).

(*ii*) Rs. 7,748 (Expenditure on local purchase of equipment for the new outpatient department and operation theatre at Sassoon Hospital).

(*iii*) Rs. 5,500 (Cost of electric energy consumed at the Civil Hospitals, Thana and Jalgaon).

(*iv*) Rs. 37,550 (Recurring expenditure of N. M. Wadia Maternity Hospital and other contingent expenditure).

(*v*) Rs. 2,400 (Grant to the Kurla Dispensary).

172. *Grants for Medical Purposes.*—The budget and revised estimates for 1926-27 are the same. The budget estimate for 1927-28 is 3,98 and the increase of 4 is due to the addition of 44 on account of additional grants to certain Nursing Associations counterbalanced by reductions, amounting to 40, in the grants to certain other Associations and the Hyderabad Medical School.

173. *Medical Schools and Colleges.*—The decrease of 54 in the revised estimate as compared with the budget estimate of 4,99 for 1926-27, is due to several posts at present reserved for the Indian Medical Service not being filled by officers of that Service but by members of the independent medical profession on a much lower scale of remuneration. The increase in the budget estimate for 1927-28 of 70 over the budget estimate and of 1,24 over the revised estimate for 1926-27 is due mainly to (*i*) increased pay earned by some of the officers, (2) provision on account of Indian Medical Service officers in some appointments, as against the non-Indian Medical Service officers included in the revised estimate for 1926-27, and (3) additional provision of Rs. 73,085 on account of equipment of the new laboratories at the B. J. Medical School, Poona, counterbalanced by the reduction of 10 in the provision for " Value of, and freight on, Europe Stores ".

174. *Mental Hospitals.*—The revised estimate for 1926-27 is 5,53 against the budget estimate of 5,85 and the reduction is due to the appointment of Superintendent, Central Mental Hospital, Yeravda, being filled by an officer on lower pay than that budgetted for and the provision for contingencies being not required in full. The increase in the budget estimate for 1927-28 of 34 over the revised estimate and of 2 over the budget estimate for 1926-27 is due mainly to the following reasons :—

(1) Provision at a lower rate of pay for the present Superintendent of the Central Mental Hospital, Yeravda.

(2) Reduction of 19 in the provision for contingencies.

(3) Addition of 32 on account of the cost of electric energy consumed at the Yeravda Mental Hospital and the purchase of cots for that institution.

32—Medical, Reserved

Expenditure

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Grants for medical purposes	5	7	6	6
Total ..	5	7	6	6

175. The provision is on account of a grant-in-aid to the Bombay Medical Council.

XXIII & 33—Public Health

Revenue

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
(1) Sale proceeds of Sera and Vaccines, etc. ..	87	1,18	1,18	1,11
(2) Contributions	6	5	5	5
(3) Miscellaneous	4,22	3,60	3,60	3,97
(4) Recoveries of Service Payments ..	1,04	10	10	10
	6,19	4,93	4,93	5,23
Deduct—Refunds	—4	—2	—2	—2
Total ..	6,15	4,91	4,91	5,21

Expenditure (Transferred)

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
(1) Public Health Establishment	7,01	7,20	8,60	8,04
(2) Grants for Public Health purposes ..	10,68	7,45	8,69	6,97
(3) Expenses in connection with bubonic plague, Malaria and epidemics	48	1,56	1,40	1,75
(4) Bacteriological Laboratories	1,29	2,40	1,90	1,68
(5) Pasteur Institute	12	51	51	51
(6) Works	4,71	4,58	4,51	4,23
(7) Expenditure in England—Stores ..	..	61	8	55
(8) Loss on Exchange	28	20	3	18
Total ..	24,57	24,51	25,72	23,91

Revenue

176. The sale-proceeds of quinine and contributions for public health purposes are credited to this head. The decrease in the estimates for next year as compared with the current year's budget estimates in item (1) is due to less receipts from the sale of quinine treatments. The increase in the total estimates for next year as compared with the current year's budget estimates is due to an increase of 31 under "Miscellaneous"—item (4)—on account of the credit of the value of surplus materials such as pipes, meter parts, etc., which are lying in the Poona Water Works Division and are treated at present as surplus without being brought on the stock account and which will now be brought on the stock account when the stock limit of the Executive Engineer, Poona Works Division, is raised. The corresponding debit is given to the expenditure side.

Expenditure

177. *Public Health Establishment.*—The expenditure shown under this minor head relates mainly to (1) the Director of Public Health and Assistant Directors and their establishments (2) the Inspectors of Sanitation and Vaccination

(3) charges of Public Health Laboratories, Poona and Sind and (4) the Sanitary Engineer and his establishment. The provisions for the Consulting Surveyor to Government and his staff and " Pilgrim Charges " which were hitherto being made under the minor head " Grants for Public Health Purposes " have been entered under this head. The increase in the revised estimates as compared with the current year's budget estimates is due to the transfer to this head of the above-mentioned provisions counterbalanced partly by savings mainly under the units " Pay of officers " and " Establishment." The increase in the next year's estimates as compared with the current year's budget estimates is also due to the same reason, the increase being counterbalanced partly by reduced provisions under Public Health Laboratories at Poona and Karachi.

178. *Grants for Public Health Purposes.*—The main items of expenditure recorded under this head are the following :—

(*a*) Grants for special expenditure in connection with public health.

(*b*) Grant-in-aid to local bodies in connection with the employment of Health Officers and Sanitary Inspectors.

(*c*) Grants to Village Sanitary Committees.

(*d*) Charges on account of development and town planning schemes.

Item (*a*).—The current year's provision for this item is 2,92. The revised estimates for the year include in addition 2,90 for a grant-in-aid to the Poona City Municipality on account of the Poona Drainage Improvement Scheme, 1st section. In the ensuing year's estimates a provision of 4,35 is made. It represents grants to Municipalities for water supply and drainage schemes to which Government have been definitely committed. The increase of 1,43 over the current year's budget estimate is mainly due to the provision of 2,04 made for grant-in-aid to the Poona City Municipality on account of the Poona Drainage Improvement Scheme, 1st section, partially counterbalanced by the decrease of 75 on account of discretionary grant to the Sanitary Board for minor sanitary schemes for which no provision is made in next year's estimates owing to financial stringency.

Item (*b*).—Government pay to local bodies, subject to certain conditions, grants-in-aid equal to two-thirds of the pay of Health Officers and half the pay of Sanitary Inspectors employed in mofussil towns under the revised scheme for the appointment of health officers and sanitary inspectors to the Municipalities. The current year's provision of 90 on this account has been repeated in the next year's estimates.

Item (*c*).—Government give grants to village Sanitary Committees in the proportion of one-fourth of their expenditure, the other three-fourths being contributed by local bodies and villages. The provision proposed for grants to committees next year is the same as the current year's, *viz.*, 54.

Item (*d*).—The current year's provision is 116 for town planning and town extension schemes. This includes a provision of 1,10 for payment of the contribution due to the Shikarpur Municipality on account of Government land included in the Shikarpur Town Planning Scheme. The next year's provision is 50 being the second instalment of the Government contribution payable to the Municipality on this account.

Besides the above items provision is made under this head on account of grants to Health and Sanitary Associations, grant-in-aid to Baby Week Celebration, etc. In the ensuing year's budget a provision of Rs. 2,000 is made on account of grant to Broach Sanitary Association and of Rs. 10,000 on account of grant-in-aid to Lady Wilson's Village Baby Scheme.

179. *Expenses in connection with bubonic plague, malaria and epidemics.*—The decrease in the revised estimates as compared with the current year's budget estimates is due to savings under certain provisions for inoculation against plague, etc., and for " other epidemics." The increase in the estimates for next year as compared with the current year's budget estimates is due to additional provisions made for prevention of Malaria in Bombay City, anti-malarial measures in the Dangs, sanitary and medical arrangements at Pandharpur Fair and building of huts in connection with the Infectious Diseases Ward at Dhond.

180. *Bacteriological Laboratories.*—The Haffkine Institute, Bombay, manufactures plague and other vaccines which are sold to public bodies and institutions all over India and in foreign countries. The receipts derived from the sale of these vaccines are shown as deductions in the expenditure of the Institute. The decrease in the revised estimates as compared with the budget estimates of the current year is mainly due to larger receipts from the sale of vaccines and on account of savings under pay of officers partly counterbalanced by an increase under contingencies. The decrease in the ensuing year's estimates as compared with the current year's budget estimates is due to larger recoveries on account of vaccines and partly on account of reduced provisions under pay of officers.

181. *Works.*—The provision made for next year is 4,23 against the current year's provision of 4,58. The decrease is mainly due to the reduction of 20 in the grant for current repairs and a lump reduction of 25 from the total under "Works" counterbalanced by a new provision made for "Workmen's Compensation."

182. *Expenditure in England—Stores.*—The decrease in the revised estimate for the current year as compared to the budget estimate is due to reduction in indents. This explains also the corresponding decrease in the provision for loss on exchange in the revised estimate.

XXIV and 34—Agriculture

Revenue

—	Accounts, 1925-26	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
(1) Agricultural receipts	3,04	3,18	2,90	3,02
(2) Veterinary receipts	9	8	10	9
(3) Recoveries of service payments ..	6	3	3	5
Total ..	3,19	3,29	3,03	3,16

Expenditure (Transferred)

—	Accounts, 1925-26	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
(1) Agriculture	16,05	16,45	17,50	17,42
(2) Veterinary	5,30	5,26	4,81	5,38
(3) Co-operative	4,95	5,81	5,18	5,60
(4) Works	31	2,52	..	..
Exchange	20	..	..	..
Total ..	26,81	30,04	27,49	28,40

Revenue

183. *Agricultural receipts.*—The Agricultural College and School fees, and sale proceeds of farm produce, cotton seed and implements sold by the Agricultural Department are credited to this head. The current year's sanctioned estimate provides for receipts from boring operations which should properly be classified under the debt head " Famine Insurance Fund " since the entire boring expenditure in the current year is being debited to the head 43-A, Famine Relief. This adjustment accounts for the decrease in the current year's revised estimate as compared with the budget. The increase in next year's estimate as compared with the current year's revised is due mainly to anticipated boring receipts (7) in non-precarious districts since the boring expenditure in these areas is to be debited to the head " 34, Agriculture. "

184. *Veterinary receipts.*—These consist mainly of fees paid at the Bombay Veterinary College.

185. *Recoveries of service payments.*—These are on account of cash recoveries for services rendered in previous years.

Expenditure

186. *Agriculture.*—The increase in the revised estimate is due mainly to the transfer from " 34-D—Works " to this minor head of the provision on account of the expenditure (other than that on buildings and water-supply works) at the experimental agricultural station at Sakrand. The increase in next year's estimate as compared with the sanctioned estimate of the current year is due to the provision of 70 for boring operations by the Agricultural Department in non-precarious districts which is being charged this year to the head " 43-A, Famine Relief ", and of 1,35 for expenditure at the Sakrand station for which provision was entered in

the current year's budget under 34-D—Works, partially counterbalanced by a provision of 15 for the proposed Agricultural Show to be held in Ahmedabad as against the current year's provision of 50 for the Poona Agricultural Show, smaller provision for contingencies, larger lump sum deductions to allow for probable savings and the exercise of rigid economy in framing the estimates.

187. *Veterinary Charges.*—The decrease in the revised estimate is due mainly to savings anticipated in the provision for the pay of establishment, travelling and other allowances and purchase of serum. The increase in next year's budget as compared with the sanctioned estimate of the current year is due to the fact that two Indian Veterinary Service officers, who were on leave for a part of the year, drew their pay in England, and to a provision of 12 for a grant towards the construction of a Veterinary dispensary at Jacobabad, partially counterbalanced by reduced provision for travelling allowance and contingencies and lump sum deductions to allow for probable savings.

188. *Co-operative Credit.*—The decrease in the revised estimate is due to savings in the provision for the pay of the Registrar, pay of establishment, travelling allowance and contingencies and to larger recoveries of audit fees. The decrease in next year's budget as compared with the sanctioned estimate for the current year is due to smaller provision for the pay of the Registrar, temporary establishment, travelling allowance and contingencies and anticipated larger recoveries of audit fees, partially counterbalanced by a provision of 14 for additional audit staff.

189. *Works.*—The revised estimate for the current year is nil as 1,30 have been transferred to a new sub-head under "34-A, Agriculture", and 1,22 to "41, Civil Works" for buildings and works in connection with the water supply at Sakrand. For next year a provision of 1,35 has been made under the minor head "34-A, Agriculture" as stated above.

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XXV & 35—Industries

Revenue

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Industries	4	1	5	2

Expenditure (Transferred)

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Industries	68	1,01	99	91
Fisheries	1	2	1	2
Total ..	69	1,03	1,00	93

Revenue

190. The receipts under this head are derived from the sale proceeds of cloth woven at the weaving demonstrations. The increase in the revised estimates for 1926-27 as compared with the budget estimates is due to the credit of 3 representing the sale proceeds of articles sent to London during the past years for exhibition at the British Industries Fairs held annually in London. The estimate of 2 for next year represents the sale proceeds of cloth woven at the weaving demonstrations.

Expenditure

191. The decrease in next year's estimates as compared with the current year's budget estimates is mainly due to the absence of any provision in the former on account of the Agricultural Exhibition and reduced provision on account of the Survey of Arts and Crafts. In the current year's budget estimates a provision of 5 is made on account of the former and of 8 on account of the latter.

XXVI & 37—Miscellaneous Departments

Revenue

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
(1) Examination fees	44	48	37	32
(2) Fees for Inspections of Steam Boilers ..	1,45	1,57	1,48	1,53
(3) Miscellaneous	8	7	7	12
(4) British Empire Exhibition	4	..	12	..
Total ..	2,01	2,12	2,04	1,97
Deduct—Refunds	—2	—2	—2	—2
Total ..	1,99	2,10	2,02	1,95

Expenditure (Reserved)

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
(1) Inspection of Factories	1,04	1,34	1,12	1,30
(2) Inspection of Steam Boilers	1,59	1,86	1,58	1,76
(3) Examinations	15	14	12	14
(4) Miscellaneous	1,42	1,48	1,33	1,43
(5) Exchange	7	..	..	..
Total ..	4,27	4,82	4,15	4,63

Revenue

192. *Examination fees.*—The fees on account of the following items are credited to this head—

(1) Fees for Accountancy Diploma Examination.
(2) Fees received by the Civil and Military Examination Committee.
(3) Fees for the Sanitary Surveyors' Examination.
(4) Fees for the examination of Health Officers.
(5) Fees for examination for the grant of certificates of competency to Electrical Contractors and Wiremen.

The decrease in the first minor head is due to the transfer of the provision on account of "fees for renewal of competency certificates and Electrical Contractor's Licenses" to the minor head "Miscellaneous" and is also attributable to smaller number of candidates appearing for the different examinations.

193. *Fees for Inspection of Steam Boilers.*—The decrease in the next year's estimate is due to the estimates having been based on the past year's actuals.

Expenditure

194. *Inspection of Factories, Steam Boilers and Smoke Nuisances.*—The decrease in the revised estimate for 1926-27 as compared with the sanctioned estimate for that year is mainly under "Pay and allowances of officers". The decrease

in the next year's estimate as compared with the current year's estimate is mainly due to reductions under " Pay of officers ", " Allowances and Honoraria " and " contingencies ".

195. *Miscellaneous.*—The charges on account of " Labour Office ", Commissioner for Workmen's Compensation " and " Control of rent " are provided under the minor head. The decrease in the revised estimate is due partly to the savings under leave salary and pay of officers of the Labour Office and partly on account of less expenditure under " Controller of rent ". The decrease in the next year's estimate is due to reductions made under " Allowances and Honoraria " and also " Contingent charges ".

37-Miscellaneous Departments

Expenditure (Transferred)

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Preservation and translation of ancient Manuscripts	3	3	3	3
Examination	18	22	20	21
Total ..	21	25	23	24

Expenditure

196. *Examination.*—The charges on account of the Accountancy Diploma Board and of the examination for the grant of certificates of competency to Electrical Contractors and wiremen are debited to this minor head. The decrease of 2 in the revised estimate compared with the current year's budget is due to savings in the provision for electrical examination certificate and other examination charges

XXX and 41, Provincial Civil Works—Transferred

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Revenue	16,13	14,90	15,50	16,92
Expenditure	91,64	1,32,21	1,33,42	1,27,83
Lump provision for regrant of lapses ..	..	4,50	..	1,00
Deduct on account of probable lapses ..	..	4,50	..	1,00
Total ..	91,64	1,32,21	1,33,42	1,27,83

Revenue

197. The receipts consist mainly of rents of buildings, rents of electric and sanitary installations, tolls on roads and miscellaneous items. The increase of 60 in the revised estimate for 1926-27, as compared with the Budget estimate for the same year, is due to larger receipts in respect of rents of buildings and miscellaneous items partly counterbalanced by smaller receipts in respect of tolls on roads. The increase of 2,02 in the Budget estimate for 1927-28, as compared with that for 1926-27, is due to larger receipts in respect of rents of buildings and miscellaneous items and by an addition of 1,42 on account of receipts for cost of electric energy supplied to Government Departments and officers.

Expenditure

198. The increase of 1,21 in the revised estimate for 1926-27, as compared with the Budget estimate for the same year, is due to the additions of 1,26 for the Agricultural Station at Sakrand and of 2,97 for the bungalow of the Director of Development which has been transferred to the Public Works Department, partially counterbalanced by the transfer of 1,30 from "Transferred" to "Reserved" and anticipated saving of 1,65 in the provisions for stores, exchange and customs duty. The decrease of 4,38 in the Budget estimate for 1927-28, as compared with that for 1926-27, is due to the fact that although there are increases under certain minor heads they are more than counterbalanced by smaller provisions under other minor heads.

199. The grant under "41, Civil Works—Provincial (Transferred)" has been distributed as under :—

Works in progress	6,84
New works	8,59
Grants-in-aid	20,67
Reserve with Government	1,00
Discretionary grants	10,55
Repairs	51,41
Establishment	28,45
Tools and plant	2,21*
Suspense	2,50
Liabilities under the Workmen's Compensation Act ..	14
Loss on exchange	61
Expenditure in England—Stores	1,83
Deduct—English cost of stores and Establishment ..	5,32
Lump *deduction* on account of probable savings on works and repairs	1,65
Lump provision for regrant of lapses (in 1926-27) ..	1,00
Deduct on account of probable lapses in the Budget year (1927-28)	1,00
	1,27,83

* Includes 13 on account of Customs duty on imported stores.

200. The provision for works in progress will be utilised mainly on the following works for which an allotment of ten or more has been proposed in each case.

Police.—Quarters for 1 Sub-Inspector, 18 Head Constables and 63 Constables, Ahmednagar (23); Quarters for 7 Head Constables and 11 Constables at Gadag Railway Station (14).

Education.—Physics and Electrical Laboratories and enlargement of the workshop and alterations in the Drawing Hall at the College of Engineering, Poona (81).

Medical.—Laboratories at the B. J. Medical School, Poona, with fittings and equipment (21).

Communications.—Improvements to Mahim-Vada Road (10); Conversion of a girder bridge into a masonry one over nala No. 43 in mile 5/5 of the Ulva-Panvel Road (11); High level causeway over the Surya river on Dahanu-Jawhar Road (10); Metalling and improving the road from Ahmedabad to Barwala, Section I (from Sarkhej to Bavla) (40); Improvements to Hadapsar Nira Bridge Road (20); Improvements to Bombay-Poona Road (46); Improvements to Junnar-Narayangaon Road (42); Improvements to Poona-Nasik Road—Diversion in mile No. 42 between furlong 41/1 to 42/1 (12); Improvements to the road from Indapur to Sarati *via* Bawda (18); Improvements to Chalisgaon-Edlabad Road—Part II (16); Causeway across the Girna near Jalgaon on Dhulia-Bhusawal Road (Parts I and II) (78); Warsa-Borzar Road, Section I (from Warsa to Umerpata) (15); Improvements to the road from Nasik to Nasik Railway Station (50); Improvements to Mahad-Pandharpur Road (26); Improvements to Math Kasal Road (30); Improving the road surface of Bagewadi-Saundatti-Dharwar Road (23); Improving Sadashivgad-Kadra Road (20); Improvements to Naushahro Pad Idan Road (23); Protecting a portion of Kaira-Mehmedabad Road and the north west corner of Kaira Town by constructing groynes in the Watrak River (10).

201. The provision of 8,59 for new works includes 5,00 to be kept at the disposal of the Road Board. The balance of 3,59 is intended for the major works shown in Statement E.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

41, Provincial Civil Works (Reserved)

	Accounts, 1925-26.	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Expenditure	5,11	3,49	4,79	4,80

202. The increase in the revised estimate for 1926-27, as compared with the Budget estimate for the same year, is due to 1,30 to be transferred from "Transferred" to "Reserved" on account of expenditure on Government Houses. The increase of 1,31 in the Budget estimate for 1927-28, as compared with that for 1926-27, is due to larger provisions for works and repairs in connection with Government Houses.

203. The grant under 41, Civil Works—Provincial (Reserved) is distributed as under :—

Works	1,19
Repairs	2,59
Establishment	91
Tools and plant	11
	4,80

204. The provision for works will be utilised on the following :—

Protection of the foreshore of Government House grounds, Bombay (69); works in connection with the three Government Houses at Bombay, Poona and Mahableshwar approved by this Government (50).

NOTE ON THE METHOD OF BUDGETTING FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES

205. In this Province the Public Works Department establishment is not separated into two distinct branches to deal with Irrigation and with Roads and Buildings or "Civil Works". With the exception of the staff employed on the Lloyd Barrage and Canals Construction which is a self-contained unit with its own accounts and audit department, much of the ordinary establishment executes work in connection with both branches. The ultimate allocation of the cost of this mixed establishment to the various irrigation and civil works heads of account is therefore a matter of some complexity.

206. Up to 1923-24 separate demands were being made for Establishment and Tools and Plant charges under the various heads "XIII", "15", "55", etc. Provision on account of these charges was made on the percentage basis, *i.e.*, at the rate of 21½ per cent. on the cost of works and repairs for Establishment and 1½ per cent. on the cost of works and repairs for Tools and Plant. To that was added the total cost of Special Establishments debitable exclusively to each of the major heads. From the total estimated cost of all the Public Works Department Establishments and Tools and Plant the above provision, made under each of the other heads on the percentage basis, was then deducted and the residue was shown under "41, Civil Works". Thus the Audit Officer had to watch the expenditure on Establishment and Tools and Plant under a number of different major heads. This procedure resulted in intermediate booking of expenditure (pending final allocation) under different heads and gave rise to unnecessary trouble and correspondence between the executive and accounts offices. It was, therefore, suggested in 1923 by the Auditor General that all Establishment and Tools and Plant charges of the Public Works Department (excluding Special Establishments) should be included in one demand for grant under "41, Civil Works". This would facilitate the booking of expenditure as well as the appropriation audit. This procedure is being followed now. The details of the Public Works Department Establishment and Tools and Plant charges except those under the Lloyd Barrage and Canals Construction and special establishments are given in the detailed Public Works Department Budget for "41, Civil Works". These charges are summarised in an abstract at the end of the budget and they are then distributed under the various major heads such as "60", "XIII", "15" and "55" in such a way that the estimates may correspond as far as possible with the sum that will be finally debited to these heads. Each of these heads was up till now debited with 21½ per cent. on the estimated cost of works and repairs for establishment and 1½ per cent. for tools and plant. These percentage rates have however been increased to 24 for establishment and 3 for tools and plant with effect from 1st April 1927 in view of the average rates of actuals for the previous five years and in the ensuing year's budget provisions for establishment and tools and plant charges under the heads "XIII", "15", "55" and "60" have been made at the revised rates. In addition to that, each major head is debited with the whole of the cost of Special Establishments, if any, exclusively concerned with those heads. As the Lloyd Barrage and Canals Construction is a self-contained unit, the establishment on which is not employed on other works, it is debited with the total actual cost of its Establishment and Tools and Plant and not with the percentage cost on works and repairs. The residue, after deducting these provisions for the other heads, is taken to be the Establishment and Tools and Plant charges of "41, Civil Works". This distribution is, however, *pro forma* for budget purposes only. For the purpose of demand, the whole of the voted expenditure on Establishment and Tools and Plant was included under "41" in the year 1925-26. From 1926-27 the same procedure is being followed, with the exception that as the Lloyd Barrage and Canals Construction is entirely a self-contained unit with its own Audit Officer, it has been decided not only to debit it with the whole of its actual expenditure on Establishment and Tools and Plant but also to demand a separate grant for it under the head "55" under which all details of establishment are given.

207. After the year has expired and the final figures of expenditure on Works, Establishment, etc., have been worked out, the total expenditure on ordinary Establishment and Tools and Plant is distributed *pro rata* to the various Public

Works Department major heads in each Circle of Superintendence on the basis of the total expenditure on works and repairs in the Circle.

208. The demand under "41, Civil Works" is divided into two portions: "Civil-Works—Reserved" which consists of the demand on account of Government Houses only, and "Civil Works—partly Reserved and partly Transferred" which includes the rest of the demand. It is treated as partly Reserved and partly Transferred because, as explained above, it includes provision for Irrigation Establishment which is Reserved as well as for Roads and Buildings Establishment which is Transferred.

XXXII.—Transfers from Famine Insurance Fund and 43, Famine Relief and Insurance

Revenue—Nil

Expenditure (Reserved)

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Statutory provision for Famine Relief ..	63,60	63,60	63,60	63,60
Deduct—Amount transferred for payment of interest on Lloyd Barrage Capital ..	— 10,00	— 10,00	— 10,00	— 10,00
Amount transferred to "15 (1)"	..	— 11,64	— 8,84	— 32,88
Amount transferred to "43-B"	— 44,28	— 30,37	— 29,81	— 14,75
Total, 43-A, Famine Relief	9,32	11,59	14,95	5,97
Total, 43-B, Transfers to Famine Insurance Fund	44,28	30,37	29,81	14,75
Grand Total ..	53,60	41,96	44,76	20,72

209. Under Schedule IV to the Devolution Rules the Government of Bombay is required to provide every year in its budget 63,60 for expenditure upon relief of, and insurance against, famine. The amount may be spent upon famine relief or upon the construction of protective irrigation works or other works for the prevention of famine. Any portion of the amount which is not so spent is to be transferred to the Famine Insurance Fund of the Province.

210. The opening balance of the Famine Insurance Fund on 1st April 1925 was 1,44,33 which increased to 1,95,32 on 31st March 1926 as explained below. Out of the statutory provision an amount of 44,28 remained unexpended at the end of the year. During the year interest of 6,50 was received from the Central Government on the balance of 1,44,33 and recoveries of 21 on account of certain famine expenditure was made. Thus a total addition of 50,99 was made to the Fund.

211. In the budget estimates of the current year a provision of 11,59 was made under "43-A, Famine Relief." But an expenditure of 14,95 is expected to be incurred this year. The increase is on account of famine fodder and relief of distress in the Poona, Ahmednagar, Satara, Panch Mahals, Thar Parkar, etc., districts. The decrease under "43-B, Transfers to Famine Insurance Fund" is due to larger expenditure under 43-A, which is partially counterbalanced by a smaller expenditure under 15 (1).

212. For next year out of the statutory provision of 63,60, provisions amounting to 42,88 are made under the following heads :—

15 (1), Other Revenue Expenditure financed from Famine Insurance grants	32,88
16, Construction of Protective Irrigation works (Interest on Lloyd Barrage Capital)	10,00

A provision of 5,97 is made under the sub-head "43-A, Famine Relief", which is distributed as follows :—

	Rs.
(1) Grants-in-aid to Local Boards for village water supply ..	3,00,000
(2) Storage of kadbi in the Bijapur District	90,000
(3) Storage of kadbi by the Agricultural Department.. ..	54,000
(4) Water Diviner to the Government of Bombay, his establishment, contingencies, etc.	43,600
(5) Construction of a Bandhara at Hated in the Shirpur Range of the West Khandesh District	4,800

	Rs.
(6) Boring operations by the Agricultural Department in precarious districts	1,05,000
	5,97,400
for rounding ..	— 400
	5,97,000

The balance of 14,75 out of the statutory provision is provided under the sub-head "43-B, Transfers to Famine Insurance Fund" and has accordingly been shown in next year's estimates under "Debts, Deposits and Advances—Famine Insurance Fund (Receipt Side)".

213. The term for which the Legislative Council has agreed to the employment of the Water Diviner expires on 31st March 1927. Provision has been made for him and for his establishment, etc., for the whole of the next financial year, subject to the sanction of the Legislative Council.

214. Pending the decision of the question of the allocation of boring expenditure between "34, Agriculture" and "43-A, Famine Relief", the whole provision required for boring operations by the Agricultural Department was made in the current year's budget under "43-A, Famine Relief". It has now been decided to debit the cost of these operations in non-precarious districts to the head "34, Agriculture" and in precarious districts to "43-A, Famine Relief." Out of the total provision of Rs. 1,75,000 required for next year for boring a sum of Rs. 1,05,000 has been provided under "43-A, Famine Relief" and Rs. 70,000 under "34, Agriculture".

XXXIII and 45, Superannuation

Revenue

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Contributions for pensions and gratuities ..	13,88	12,36	12,47	12,61
Commuted value of pensions	3,13	3,98	4,00	3,63
Miscellaneous	74	43	43	43
	17,75	16,77	16,90	16,67
Deduct—Refunds	—1	—3	—3	—4
Total ..	17,74	16,74	16,87	16,63

Expenditure—Reserved

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Superannuation and retired allowances ..	56,09	55,80	57,40	57,80
Commuted value of pensions	2,65	2,93	2,10	1,68
Equated payments of commuted value of pensions charged to Capital	..	..	..	49
Compassionate allowances	49	57	77	61
Gratuities	29	33	23	33
Covenanted Civil Service pensions ..	15	15	35	42
Donations to Service Funds	30	37	38	36
Exchange	1,84	..	..	..
Deduction on account of commercial Departments pensions	—4,99	—4,61	—5,16	—5,06
Deduct—pensionary charges on account of Bombay Development	—57	—80	—53	—45
Total ..	56,25	54,74	55,54	56,18

Revenue

215. *Contributions for pensions and gratuities.*—The current year's revised estimate shows a slight increase over the budget estimate. This is due to the credit under this head on account of leave and pension contribution from Excise menials which was hitherto being taken as reduction of charges under the head "6, Excise", and to the credit on account of passage contribution in respect of officers employed on Lloyd Barrage Project. The small increase in next year's estimate as compared with the revised estimate is due to the credit on account of leave and pension contribution in respect of Police supplied to private companies and the Security Printing Press at Nasik and to increase in the contribution from Excise menials and passage contribution in respect of officers employed on Lloyd Barrage Project.

216. *Commuted value of pensions.*—The small increase in the revised estimate as compared with the budget estimate is due to increase in the commuted value of pensions paid by this Government on behalf of other Provincial Governments on account of a larger number of pensions having been transferred to this Presidency for payment counterbalanced by a decrease in the commuted value of pensions paid by this Government on behalf of the Central Government which is based on

the actual number of pensions for which adjustments have to be made during the current year. The next year's estimate shows a decrease as compared with the current year's budget and revised estimates. This is due to the fact that approximate figures have been entered on the basis of expenditure incurred in the first half of the current year.

Expenditure

217. *Superannuation and retired allowances.*—The revised estimate for the current year and the budget estimate for the next year have been framed on the basis of the progress of actuals during the first eight months of the current year.

218. *Commuted value of pensions.*—The sanctioned estimate under this head included 1,25 on account of capitalised value to pensioners in respect of a portion of their pension. The provision on this account has been made in the revised estimate for the current year and budget estimate for next year under a new capital head "60-B, Payment of commuted value of pensions". The revised estimate has been taken at 2,10 instead of 1,68 in view of the additional expenditure involved by the transfer of annuity of a Civil Service pensioner to the Bengal Government.

219. *Equated payments of commuted value of pensions charged to capital.*—As stated in the foregoing paragraph the provision on account of commuted value of pensions is made under a new capital head "60-B, Payment of commuted value of pensions". Although provision for commutation is not made under the head "45, Superannuation allowances and pensions" the amount debited to the capital major head in each year is to be repaid from revenue by a system of equated payments spread over 15 years which are to include interest on the capital invested. A provision of 49 has been made in next year's budget to meet the debit on account of the equated payment in respect of the current year's commutation.

220. *Compassionate allowances.*—The increase in the revised estimate is due to the transfer of 20 on account of compensation under "Workmen's Compensation Act" from the head "47, Miscellaneous—Reserved" to this head. The next year's provision has been made on the basis of actuals of the past three years. It also includes 6 on account of compensation under "Workmen's Compensation Act".

221. *Covenanted Civil Service pensions.*—The increases in the revised estimate for the current year and the budget estimate for the next year are due to transfer of payment of annuity of Civil Service pensioners from other Provinces to this Presidency.

222. *Deduction on account of commercial Department pensions.*—Pensionary charges of commercial Departments are with effect from 1st April 1923 brought to account under the appropriate commercial heads of account concerned instead of being adjusted under the general head "45, Superannuation allowance and pensions". The revised estimate for the current year and the budget estimate for the next year have been framed on the basis of the last year's actuals. They also include credit on account of pensionary charges of Nasik and Khanapur Distilleries, the accounts of which are now kept on commercial basis.

223. *Deduct pensionary charges on account of Bombay Development.*—The decrease in the current year's revised estimate and next year's budget estimate is due to the retrenchment of establishment and also to the revision of rates of calculating the pensionary charges. These charges have been finally debited to the head "59, Bombay Development Scheme."

XXXIV and 46—Stationery and Printing

Revenue

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Stationery receipts	24	20	27	29
Sale of Gazettes and other publications ..	82	70	1,05	73
Other press receipts	2,65	1,82	1,73	1,89
Deduct—Refunds	—6	—5	—5	—6
Total ..	3,65	2,67	3,00	2,85

Expenditure (partly reserved and partly transferred)

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Government Presses	7,18	9,31	8,52	10,02
Printing at Private Presses	1	2	1	2
Purchase of Stationery Stores	3,37	3,58	5,15	3,50
Expenditure in England Stores	..	2,71	2,00	1,72
Exchange	50	91	68	58
Stationery supplied to Transferred Departments	1,78	2,32	2,32	1,85
Stationery supplied from the Central Government Stores to Provincial Government ..	..	..	1	1
Total ..	12,84	18,85	18,69	17,70

Revenue

224. The revised estimates for the current year under "Stationery receipts" and " sale of Gazettes, etc. " are more than the sanctioned estimates on account of the unexpected increase in the demands for stationery, Gazettes and other publications, while the revised estimate under "other press receipts" is less than the sanctioned estimate on account of reduction of printing work in the press. The next year's estimate under " Stationery receipts " is higher than the revised estimate for the current year because the Administrative Officers of the School Boards (District Local Boards) and the District Superintendents of Police (for Conveyance Fund) are now indenting for Stationery articles from the Stationery Office. The next year's estimate under "sale of Gazettes and other publications" is based on the average receipts of the previous years and does not call for any remarks. The next year's estimate under "other press receipts" is more than the current year's revised estimate because in view of the control of Primary Education having been transferred to the Local Boards, the forms and envelopes required by the latter will now be supplied on payment. Some increased receipts are also anticipated under this head owing to the fact that certain Government undertakings, such as the Central Workshops, Dapuri, the Poona Water Works, etc. have been declared as commercial undertakings and will therefore be charged for for supplies nade to them.

Expenditure

225. The revised estimate for the current year under "Government Presses" is less than the sanctioned estimate on account of :—

(*a*) the absence on leave of the Superintendent, Government Printing and Stationery, for eight months and the consequent savings in his pay and allowances and those of the other officers in acting arrangements;

(*b*) the transfer of the headquarters of the Superintendent, Government Printing and Stationery, from Poona to Bombay and the consequent savings in the provision for travelling allowance of the Superintendent, and in the charges for service postage stamps and the other expenditure in respect of the publications required by the Bombay customers ;

(*c*) vacancies in the establishments of the Government Presses and the consequent savings in the provision made for the pay and leave allowance of the members of the establishment ;

(*d*) the recent decision of Government that the Secretariat Departments and the Government officers requiring Government of India publications should pay for them and the consequent savings in the provision made for the purpose ;

(*e*) non-utilization of the provisions made for plague allowance and less expenditure on account of the bonus and dearness allowance ;

(*f*) less expenditure against the provisions made for the customs and import duty under "Superintendence" in view of the fact that customs duty is not charged on the paper on which import duty is recovered as was understood before ; and

(*g*) various economies effected by the Superintendent, Government Printing and Stationery, and the consequent reduction in contingent expenditure.

The revised estimate for the current year under " Printing at private presses " is less than the sanctioned estimate on account of the restriction of printing at private presses. The revised estimate under " Purchase of Stationery Stores " is more than the sanctioned estimate by 157 on account of the payment of the balance to be made to the Central Government on account of the Stationery Stores taken over by this Government. The revised estimates under "Expenditure in England" and "Exchnage" are less than the sanctioned estimates in view of the restricted demand for Europe goods.

226. The next year's estimate under "Government Presses" is more than the current year's revised estimate on account of :—

(1) increments due to officers and members of clerical and other establishments and the consequent increase in the provisions for their pay, leave salary and other allowances ;

(2) the provision of 1,43 on account of the cost of convict labour supplied by the Jail to the Yeravda Prison Press ;

(3) the provision of 15 made for the first time for consumption of electrical energy by the Yeravda Prison Press ;

(4) the provision of Rs. 1,300 on account of " Compensation under the Workmen's Compensation Act."

227. Out of the provision of 5,90 made for the purchase of Stationery Stores in the current year's budget, a sum of 50 has been earmarked for the work of the Bombay Legislative Council. It has been reported that the cost of printing work done for the Bombay Legislative Council from 1st April to 30th September 1926 comes to Rs. 17,585. Printing work was also done for the Legal Department and for the Returning Officers in connection with the elections and the cost of the same works out to Rs. 20,712. The total expenditure incurred for the Bombay Legislative Council thus comes to Rs. 38,297 up to the end of December 1926.

XXXV and 47, Miscellaneous

Revenue

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Unclaimed deposits	2,62	2,12	2,50	2,48
Treasure Trove	2	1	1	1
Sale of old stores and materials	1	10	10	5
Fees for Government audits	1,28	48	57	57
Other fees, fines and forfeitures	10	5	10	10
Miscellaneous	..	10	10	10
Rents, rates and taxes	4,06	3,49	10	6,83
Sale of land and houses, etc.	20	10	10	10
Recoveries of service payments	1,87	26	70	26
Deduct—Refunds	— 89	— 70	— 60	— 80
Total ..	9,27	6,01	3,68	9,70

Receipts

228. *Unclaimed deposits.*—The revised estimate for the current year and the budget estimate for the next year are framed on the basis of past actuals.

229. *Fees for Government audits.*—The increase in the revised estimate for the current year and the budget estimate for next year is on account of fees to be credited to Government for auditing the accounts of minors whose estates are in charge of the District Judges in this Presidency.

230. *Rents, rates and taxes.*—An amount of 3,39 stands included in the provision of 3,49 in the current year's budget for recoveries from the Government of India on account of arrears of rents, rates and taxes on central buildings paid to the Bombay Municipality on behalf of the Central Government. A part payment has been made by the Government of India which has been adjusted in the accounts for 1925-26. A provision of 6,73 has been made in next year's budget on account of the balance to be recovered from the Government of India. No credit has therefore been taken in the current year's revised estimate.

231. *Recoveries of service payments.*—The revised estimate for the current year includes 44 on account of the balance of claim against the Government of India in respect of charges incurred by this Government in the maintenance of relations with Indian states.

Expenditure (Reserved)

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Cost of books and publications	25	..	..	1
Donations for charitable purposes ..	1,36	1,53	1,53	1,80
Charges on account of vagrants	11	21	15	13
Rewards for destruction of wild animals ..	..	3	1	1
Special commissions of enquiry	14	10	16	10
Irrecoverable temporary loans written off ..	5,46	10	23	16
Rents, rates and taxes	4,76	3,87	3,51	2,43
Contributions	13	25	45	25
Miscellaneous and unforeseen charges ..	1,05	9,01	3,88	9,01
Durbar presents and allowances to Vakils, etc.	3	7	7	5
Miscellaneous Durbar charges	9	13	13	14
Miscellaneous compensations	1	21	1	1
Exchange	4	..	..	..
Total ..	13,43	15,51	10,13	14,10

232. *Donations for charitable purposes.*—The increase in next year's estimate is due to increased grant-in-aid to the Society for the Prevention of Cruelty to Animals, Bombay, capitation grant to the Children's Aid Society and grant-in-aid to the Pandharpur Orphanage.

233. *Charges on account of vagrants.*—The revised estimate for the current year and the budget estimate for the next year have been based on the progress of actuals of first eight months of the current year.

234. *Special commissions of enquiry.*—The increase in the revised estimate over the budget estimate for the current year is on account of charges of the Fallow Rules Committee.

235. *Rents, rates and taxes.*—The sanctioned estimate which included provision for rents, rates and taxes to be paid to the Bombay Municipality on Provincial buildings was a rough one. It also included 1,35 on account of the difference between the old and the new award to be paid to the Bombay Municipality. The next year's estimate includes normal provision of 2,33 to be paid to the Municipality.

236. *Contributions.*—Government have undertaken financial responsibility to the extent of Rs. 38,530 for the trunk telephone line between Karachi and Sukkur *via* Hyderabad, *i.e.*, if the income derived by the Telegraph Department from calls falls short of this amount the deficit has to be made good by Government. This liability was undertaken as the telephone line is required for administrative purposes, especially in connection with the Lloyd Barrage and Canals Construction Scheme. The line was installed in 1925 and it was anticipated that sufficient use would be made of it by the public to enable it to pay its way. This anticipation has not been realised and the deficiency in 1925-26 amounted to 25 two-fifths of which, *i.e.*, 10, is debitable to this head, the balance being debitable to " 55, Construction of Irrigation Works ". The amount payable next year will depend on the income in the current year. A provision of 6 has been made for the purpose next year under this head.

237. *Miscellaneous and unforeseen charges.*—The decrease in the revised estimate is due to the transfer of funds from the provision for Reserve to other major heads for expenditure under those heads and surrender of 5,00 which is not likely to be utilised.

238. *Miscellaneous compensations.*—The current year's sanctioned estimate included 20 on account of compensation to workmen under the " Workmen's Compensation Act ". As this provision has now been made under the head " 45, Superannuation allowances and pensions ", the revised estimate for the current year and the budget estimate for the next year have been placed at 1 respectively.

Expenditure (Transferred)

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Special Commissions of Enquiry	28	3	30	7
Contributions	22,18	22,04	21,81	3,94
Miscellaneous and unforeseen charges ..	..	6,00	2,07	6,00
Miscellaneous charges for the treatment of patients at the Pasteur Institute ..	2	1	1	1
Total ..	22,48	28,08	24,19	10,02

239. *Special commissions of enquiry.*—The increase of 27 in the revised estimate for 1926-27 is mainly due to the additional grants sanctioned under this head to meet charges of (1) the Committee appointed by Government to consider the question of transferring certain provincial roads and buildings to District Local Boards and (2) the non-official members' travelling allowance for attending the Conference of Local Boards and Municipalities. The excess of 4 in the budget estimate for 1927-28 over that for 1926-27 is due to the fact that the Committee referred to above will continue to work for some time during the year 1927-28.

240. *Contributions.*—The decrease of 23 in revised estimate for 1926-27 is due to transfer of the amount to the minor head " Special Commissions of Enquiry " by reappropriation. The decrease of 18,10 in the next year's estimate is due to the transfer of 19,00 for grants-in-aid to Local Boards for local public works to the head " 41, Civil Works " and to the decrease of 5 in the provision for subventions to Local Boards for their Chief Officers, etc., partly counterbalanced by a provision of 86 for local board elections, a provision of 8 for grant-in-aid to the Local Self-Government Institute and of 1 for grant-in-aid to the Mahableshwar Municipality for its extra expenditure on the roads within its limits.

241. *Miscellaneous and unforeseen expenditure.*—The decrease in the revised estimate is due to transfer of funds from the provision for the Reserve to other major heads for expenditure under those heads.

51, Contributions and Assignments between Central and Provincial Governments.

Reserved

—	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
Expenditure	34,00	56,00	56,00	56,00

242. The provision of 56,00 represents the amount of contribution to be paid to the Central Government under No. 17 of the Devolution Rules. This is a non-voted item under section 72-D (3) of the Government of India Act.

XXXIX-A, MISCELLANEOUS ADJUSTMENTS

Between the Central and Provincial Governments

Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
9,76	17,90	5,29	3,58

243. The decrease in the revised estimates for 1926-27 as compared with the budget estimates of that year is due to the omission of the provision of 11,35 for the value of buildings in Political Agencies as the Government of India have not admitted the claim of this Government.

244. The revised estimates for 1926-27 and the budget estimates for 1927-28 are framed as follows :—

	Revised Estimate, 1926-27	Budget Estimate, 1927-28
1. Customs duty on imported Government stores	4,03	3,58
2. Claim for the value of old stock of stamps	1,00	..
3. Recovery from the Bombay Port Trust of arrears of pay of the Military Assistant Surgeon lent to that Body	26	..
Total ..	5,29	3,58

245. *Customs duty on imported Government stores.*—Since the repeal of the proviso to section 20 of the Sea Customs Act, VIII of 1878, Customs duty is being levied on all Government stores, with certain exceptions, imported into British India on or after 1st April 1924. The Government of India have however decided to give an assignment in refund of the duty paid by this Government on Government stores.

246. *Claim for the value of the old stock of stamps.*—At the Conference of the Financial Representatives held at Delhi in 1925 it was decided that the value of the stock of stamps held in the several stamp Depots on the introduction of Reforms on 1st April 1921 should be divided half between the Imperial Government and the remaining half between all the Provincial Governments. The value of the stock of stamps in the Stamp Depots at Bombay and Karachi on 1st April 1921 has already been debited to this Government and therefore a credit of at least Rs. 1 lakh in accordance with the decision mentioned above is expected by this Government.

247. *Recovery from the Bombay Port Trust of arrears of pay of the Military Assistant Surgeon lent to that Body.*—This represents the arrears of pay of the Military Assistant Surgeon for the period from 21st March 1919 to 24th July 1924 which had remained to be recovered.

XL, and 52, Extraordinary Receipts and Payments

Receipts

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Sale of other Government assets	..	..	1,54	2,18

Receipts

248. This major head has been opened for recording large receipts of a capital nature unconnected with expenditure previously debited to a capital head. The estimated receipts shown in the revised estimate for the current year and the budget estimate for the next year are on account of sale proceeds of certain securities which were hitherto held by the Government of India on behalf of this Government and which have now been transferred.

Expenditure

249. No expenditure has been budgetted for under this head for next year.

EXPENDITURE UNDER THE CONTROL OF THE SECRETARY OF STATE

Reserved

Major head	Accounts, 1925-26		Budget estimate, 1926-27		Revised estimate, 1926-27		Budget estimate, 1927-28	
	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted
5, Land Revenue ..	..	..	5·3	..	8	..	12	..
22, General Administration ..	3	..	7	..	4	15	11	..
24, Administration of Justice ..	5	..	1·3	..	3	6	1·3	..
26, Police ..	1	..	5·4	..	5	..	..	1
45, Superannuation	1	83	1	39	16	2,41	5·7	1,07
Total ..	10	83	20	39	36	2,62	30	1,08

Transferred

Major head	Accounts, 1925-26		Budget estimate, 1926-27		Revised estimate, 1926-27		Budget estimate, 1927-28	
	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted
31, Education ..	..	..	1	..	1	..	1·3	..
32, Medical ..	8	—3	7	..	11	..	9·3	..
33, Public Health ..	4	1	3	4	3	5	2	..
41, Civil Works ..	2	..	1	..	1	..	1·4	..
Total ..	14	—2	12	4	16	5	14	..

250. The expenditure incurred by the Secretary of State is on account of sundry items, *e.g.*, law charges in connection with Privy Council appeals, payment of leave and deputation salaries of Military Officers in Civil employ, outfit allowance of officers on appointment, etc. The increase in the current year's revised and next year's budget estimates under "Reserved" is mainly under the head "45, Superannuation Allowances and Pensions" due to the increased number of cases in which allocation of Military retired pay is being effected. These cases are being dealt with as the lists containing the necessary particulars of service are received by the Secretary of State from India and many new cases chargeable against this Government have been received by him since the framing of the current year's budget.

EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE HIGH COMMISSIONER

Reserved

Major head	Accounts, 1925-26		Budget Estimate, 1926-27		Revised Estimate, 1926-27		Budget Estimate, 1927-28	
	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted
5, Land Revenue	41	10	3	32	3	25	3	16
7, Stamps ..	38	..	..	..	..	..	..	..
15, Miscellaneous Irrigation ..	..	69	..	..	..	..	..	..
22, General Administration ..	48	5,11	72	6,40	71	6,02	93	4,81
24, Administration of Justice ..	30	2,15	31	2,34	56	2,67	51	1,97
25, Jails and Convict Settlement ..	1	30	..	36	..	27	..	23
26, Police ..	41	2,50	42	3,73	27	4,04	24	3,53
31, Education ..	..	13	..	..	..	15	..	5
37, Miscellaneous Departments ..	..	21	16	29	17	23	15	22
45, Superannuation pensions ..	53	4,28	99	6,60	99	7,83	1,00	8,00
46, Stationery and Printing ..	1,52	..	17	..	18	..	12	..
47, Miscellaneous ..	13	..	28	..	29	..	1	..
Total ..	4,17	15,47	3,08	20,04	3,20	21,46	2,99	18,97

Transferred

Major head	Accounts, 1925-26		Budget Estimate, 1926-27		Revised Estimate, 1926-27		Budget Estimate, 1927-28	
	Voted	Non-voted	Voted	Non-voted	Voted	Non-Voted	Voted	Non-voted
6, Excise ..	11	..	16	22	18	33	23	2
8, Forest ..	..	1,16	3	1,67	..	1,81	..	1,60
9, Registration ..	8	..	..	..	..	..	..	..
31, Education ..	37	1,37	68	1,64	43	1,49	68	1,40
32, Medical ..	22	1,19	27	1,87	3	1,94	40	1,60
33, Public Health ..	29	52	16	80	31	1,30	18	65
34, Agriculture ..	8	54	9	94	7	53	..	61
35, Industries ..	..	..	..	..	1	..	2	..
41, Civil Works ..	2,21	2,64	54	3,63	43	3,28	40	2,47
Total ..	3,36	7,42	1,93	10,77	1,46	10,68	1,91	8,35

251. The expenditure incurred by the High Commissioner is on account of leave and deputation salaries, sterling overseas pay, etc., and for exchange thereon. The increase of 1,42 in the current year's revised as compared with the current year's budget under " non-voted " " Reserved " is chiefly under " Superannuation Allowances and Pensions " and is due to additional provision required to cover the amount chargeable to this Government by transfer from suspense in Central Government accounts in respect of sums advanced up to 31st March 1926 for commutation of proportionate pensions. The decrease in next year's estimate as compared with the current year's budget under " non-voted " " Reserved " and " Transferred " is mainly under leave and deputation salaries owing to the less number of officers going on leave partially counterbalanced by increased provision for pensions under " Reserved."

52-A, Forest Capital Outlay not charged to Revenue

Major head	Accounts, 1925-26	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
Capital Outlay on Forests	2,42	2,61	2,61	3,15
Deduct—Amount transferred to the head "8-A—Forest Capital Outlay charged to Revenue"	—2,03	—2,61	—2,61	..
Total ..	39	..	..	3,15

252. The head "8-A, Forest Capital Outlay charged to Revenue" has been opened to record transactions of a capital nature in accordance with the decision to classify, with effect from the financial year 1925-26, all expenditure in the Forest Department under "Revenue" and "Capital." All forest expenditure of a capital nature is to be brought to account, in the first instance, under the major head "52-A, Forest Capital Outlay—not charged to revenue," such portion as it may be decided to finance from revenue being transferred at the end of the year to the new major head "8-A, Forest Capital Outlay charged to Revenue." Government have decided to meet in 1927-28 the entire expenditure shown under "52-A" from loan funds. No transfer will therefore be made from this head to "8-A, Forest Capital Outlay charged to Revenue" at the end of the year.

55, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue

Expenditure (Reserved)

253. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head "55". The capital expenditure on these works may be defrayed from general revenues of the year or from the Famine Insurance Grants or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc.; but the major head "55" is intended to include only expenditure incurred from sources outside the revenues of the year, and for this reason provisions made from ordinary revenues of the year or from the Famine Insurance Grants are to be deducted in lump from the gross provision under this head and shown under a separate head "16", the residue representing the amount provided from sources outside the revenues.

254. The current year's budget and revised estimates with the actuals for the last year and the budget estimate for the ensuing year are shown below :—

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Lloyd Barrage and Canals Construction—				
Gross Expenditure (including interest charges)	2,19,09	2,58,90	1,84,29	2,52,72
Lump deduction for probable savings ..	..	—25,00	..	—25,00
Net provision for Lloyd Barrage and Canals Construction	2,19,09	2,33,90	1,84,29	2,27,72
Deduct—Amount financed from Famine Insurance Grants	—10,00	—10,00	—10,00	—10,00
Total, Lloyd Barrage and Canals Construction not charged to revenue	2,09,09	2,23,90	1,74,29	2,17,72
Works other than the Lloyd Barrage and Canals Construction in Sind and Deccan and Gujarat	36,65	26,01	25,17	19,92
Total amount not charged to revenue ..	2,45,74	2,49,91	1,99,46	2,37,64
Lump provision for regrant of lapses (in 1926-27)	..	66	36	5
Deduct—Probable lapses (in 1927-28) ..	..	—66	—36	—5
Grand total ..	2,45,74	2,49,91	1,99,46	2,37,64

255. In connection with the Lloyd Barrage and Canals Construction project a separate note is printed hereunder in which the revised estimate for the current year and the budget estimate for the ensuing year for that project have been compared with the budget estimate for the current year and reasons for the variations have been explained in detail. That note describes also the progress of expenditure on the project to the end of the current year as well as the works proposed to be carried out in the ensuing year, and full details thereof have been given in Appendix D to the note.

256. With regard to other works in Sind and Deccan and Gujarat there is a decrease of 84 in the revised as compared with the budget estimate for the current year and this is mainly due to a large saving of about Rs. 1½ lakhs on the grant for the Nira Right Bank Canal project. The reasons for this saving reported by the local officers are (1) less expenditure on the construction of distributaries than anticipated as the works are small and scattered, (2) delay in the execution of certain works on account of the necessity of admitting water into the canal and distributaries for cultivation in the rabi season of the current year, and (3) delay in the payment of compensation to the Bhor State for the lands acquired for the Lloyd Dam. A portion of the savings in question was however utilized to meet expenditure on certain urgent works in Sind which have been taken up in the current year.

257. The proposed expenditure of 19,92 in the ensuing year on works other than the Lloyd Barrage and Canals Construction also shows a decrease of 6,09 when compared with the budget estimate for the current year and it entirely occurs in the provision made for works in the Deccan. This decrease is mainly due to the completion of the Pravara River Works project for which no provision has been made for the next year and a smaller demand for the Nira Right Bank Canal project which is also approaching completion. The provisions made for works worth mentioning and included in the above mentioned proposed expenditure of 19,92 are as follows :—

	Works outlay Rs. (in thousands)
(1) Constructing head regulator over Baghar Canal ..	35
(2) Improvements to the Fuleli Canal and Branches ..	50
(3) Improvements to Nara Supply channel (excavating Nara Cuts)	48
(4) Constructing second regulator over Western Nara	88
(5) Nira Right Bank Canal project	8,62
(6) Nira Valley Development project	4,00
	14,83

All the above mentioned works are already in progress. The balance of the expenditure (5,09) is made up of the provisions of 73 for carrying out certain small improvements to canals in Sind and Deccan and reserve with Government for unforeseen requirements and of 4,36 for establishment and tools and plant charges based on percentage rates of 24 and 3 per cent. respectively on the cost of works.

NOTE ON THE BUDGET FOR THE LLOYD BARRAGE AND CANALS CONSTRUCTION SCHEME FOR 1927-28

I—Introduction

258. The history of the scheme is now already well known but it is necessary to repeat some brief particulars by way of explanatory introduction. The province of Sind is mainly dependent on canals for the supply of water for cultivation. In normal years out of the total cultivation, 90 per cent. is irrigated. There are several large canals in existence, but they carry their supplies during the inundation season only, and suffer very badly when the inundation is low or below the average. The scheme has been designed to give an assured perennial supply to the three main Canals and an assured kharif supply to the Central Rice Canal and the Khairpur State Feeders, East and West. It consists of a barrage across the Indus below the gorge at Sukkur, three Canals on the right and four on the left bank each with a separate head regulator. The right bank system comprises the North Western Perennial, the Central Rice (now Rice) and the South Eastern Perennial (now Dadu) Canals. The left bank comprises a great new perennial canal (Rohri Canal), a perennial supply channel to feed the Eastern Nara river and the canals dependent thereon and two high level canals for irrigating lands in the Khairpur State. The barrage will, under scientific control, give the necessary supply to each canal, no matter how low the natural level of water in the river may be. All the canals taken together will command some 7½ million acres and enable about 5½ million acres of crops to be irrigated annually. The total length of main canals and branches is nearly 1,600 miles and that of the distributaries 3,700 miles. The scheme is estimated to cost Rs. 1,835 lakhs including direct and indirect charges. It received the approval of the Secretary of State in April 1923, was passed by the Bombay Legislative Council in June 1923 and construction work commenced in July 1923. The progress since made on the work of each section of the scheme is explained below.

II—Progress of work to end of 1925-26

The Barrage Proper

259. The works carried out to the end of 1925-26 were mostly preparatory to the efficient execution of the main permanent works in the river as soon as the latter could be started.

The principal items of work done were as follows:—

(1) *Land—Acquisition of land on both banks of river for townships, work-yards, quarries and canal heads.*—This has been practically completed except for the part of the land required for the new supply channel of the Eastern Nara. This is being acquired as needed for work.

(2) *Permanent Work—Guide Banks.*—The upstream guide banks on both sides of the river were completed in 1924-25 and have now stood three flood seasons without any sign of damage or settlement. That on the left bank is 3 miles long, and that on the right bank (which is in continuation of the Sukkur Bunder wall) is about ¾ miles long.

The curved masonry retaining wall joining the bunder wall to the right bank has been completed.

(3) The works of the main barrage and regulators had not been started up to the end of 1925-26.

Service Works

(4) *Construction of broad gauge and narrow gauge service railways connecting all parts of works areas, on both banks, with the quarries, the main North Western Railway and the Barrage site—*

(*i*) Nearly 30 miles of broad gauge line have been laid and are in constant use.

(*ii*) About 10 miles of 2′ gauge track have been laid and this was in constant use by the end of 1925-26.

(5) The necessary service roads and bunds on both sides of the river were completed and maintained and were in constant use.

(6) *Wharves.*—The construction of large wharves on either bank of the river was commenced. These wharves are each about 650′ long and will carry broad gauge railway tracks to enable the barges and steamers to be loaded direct from the shore. They have since been nearly completed and will be finished in the current year. Portions have already been brought into use and are a great convenience to the work.

(7) *Buildings.*—To house the staff on the works, two townships on either bank of the river have been constructed. Each township is provided with a hospital, bazaar, market and institution. Both townships are occupied. The following units of buildings were completed upto end of 1925-26.

	Right Bank Township	Left Bank Township	Total
Officers' Bungalows ..	18	....	18
Office Buildings ..	....	....	....
Hospital, sheds, workshops, etc. ..	4	4	8
Quarters for establishment and menials ..	303	101	404

Besides the above, the following buildings for housing plant, and to store tools and plant, spares, stock, etc., have been completed.

Store sheds.

Power house, cooler house, cooling tank, settling tank, oil storage tanks for electric power plant.

Cooly lines.

Loco running sheds.

Wells, and high service tank with pumping plant for locos.

Large engineering workshop complete with machinery.

Oil fuel storage tanks of 300 tons with pumping plant and high service tank for supplying locos.

Concrete floor for block moulding yard and stacking ground.

Compressor houses and other buildings at the quarries at Sukkur, Rohri and Kohistan.

Four Batteries of mortar mills driven by electric motors.

Steel structural shops for stone dressing.

Special Tools and Plant

(8) Large quantities of necessary plant were purchased, erected and brought into use upto end of 1925-26.

The principal items were :—

Railways—

10 second hand broad gauge locomotives.
509 second hand broad gauge wagons of various kinds.
6 new broad gauge wagons for heavy loads.
30 tipping wagons.
33 miles of broad gauge track.
10 miles of narrow gauge track.
360 new narrow gauge side tipping wagons.

Fleet—

2 Suction Dredgers, 20″ diameter, the "Rohri" and "Ruk" each complete.
1 Heave up boat.
10 Steel barges.
3 Jolly boats.
4 Motor launches.

Cranes—About 40 cranes of various descriptions.

Pumping plant—6 sets have been erected.

Pile Driving Plant—6 have been erected.

Stone Crushers—2 numbers each driven by an oil engine of 47 B. H. P.

Concrete mixers—2 Portable mixers of 14 c.ft. capacity each driven by an oil engine.

Block moulding plant—2 complete sets.

Air Compressors and Pneumatic tools of various sorts.

Diving gear—2 complete sets with air pumps, helmets, clothes and lamps.

Workshops—Complete equipment of lathes, drilling machines, milling machines, saw henches, grinders, power hammers and equipment for iron and brass foundary.

Works Water Supply—All necessary tanks staging pumping plant and distribution mains.

Mortar Mills—8 batteries of 6 pans each.

Steel Sheet Piling—About 12,400 tons have been received, unloaded and stacked and about 1,200 tons used in wharves.

Quarry Plant—This has been installed at Sukkur, Kohistan and Rohri Quarries.

Stone Dressing Plant—has been received and is under erection.

Left Bank System

Rohri Canal and Khairpur Feeders

The surveying and designing of the main canal, its branches and distributaries has been almost all been completed and very little of such work remains to be done now. The working estimates for these are now in hand. A very large area of land has been demarcated and progress has been made in land acquisition. Bricks have been manufactured and stacked at Kandiaro for the construction of a regulator and buildings there for which a reserve of stock of Rs. 75,000 has been sanctioned.

Much progress has been made on buildings. Ten first class and 11 second class bungalows have been under construction out of which some have been completed and others are nearing completion. Two bungalows for the office and residence of the Executive Engineer, No. 5 Division, at Hyderabad were purchased and 2 residential bungalows and offices for the Executive Engineer, No. II and III Divisions, at Nawabshah, 2 residential bungalows for the Chief Engineer and Superintending Engineer, Rohri Canal Circle, at Karachi, have been constructed and are occupied. Forty-two Sub-Divisional Officers' rest houses and 23 Sub-Divisional offices were under construction and most of them are completed. Seven Dragline excavators have been purchased and erected and they are working on the excavation of the main canal and branches. Two big Bucyrus machines have commenced the excavation of the Rohri Canal from its head and up to end of September 1926 they have completed it in a length of nearly 5 miles, having done about 573 lakhs c.ft. Up to end of March 1926 it was 3 miles or 370 lakhs c.ft. Similarly two big Ruston Machines have commenced the excavation of the main canal near Mehrabpur and have completed it in a length of 6 miles, having done about 494 lakhs c.ft. Up to end of March 1926 they had done 3½ miles or 250 lakhs c.ft. The Khairpur Feeder East has been excavated by two Small Bucyrus Machines in a length of 8 miles up to end of September 1926, *i.e.*, nearly 273 lakhs c.ft. Up to end of March 1926 four miles or 143 lakhs c.ft. had been excavated. One Small Bucyrus Machine has been working along Nasir Branch from the regulator to the head of the branch and has also completed 1 mile of Escape No. 3 and 8 miles of Hyderabad Branch. The approximate quantity excavated by this machine is about 120 lakhs c.ft. The excavation work of some portion of the main canal near Mehrabpur and portions of some branches in Division No. 5 has been let out on contract to be done by manual labour and these works are progressing fairly well.

Eastern Nara System

The preliminary surveys and investigation work was completed. In the Puran Dhoro Division all the alignments of the main canal, branches and distributaries have been fixed, curves set out and the centre lines demarcated on the ground. The inspection path along the Nara from its head to Jamrao head has been almost completed. The work of containing banks was completed in a length of 14 miles above Jamrao Head and also from Jamrao Canal Head to Makhi Weir—also 4 Escape sluices costing about Rs. 60,000 have been completed. The Flood Diversion Bund has been also completed on both the right and the left banks of the Nara in a length of about 24 miles above Jamrao Head.

A good deal of work in connection with the construction of buildings has been carried out. Two 30-B Dragline Machines have been received and erected for the Mithrao Remodelling Division.

The excavation of the Khipro Canal has been started by Dragline Excavators and about 82 lakhs c. ft. of excavation done in 6½ miles length.

The telephone line along the entire length of the Nara between Sukkur and Jamrao Head has also been completed. Gauges have been fixed at 11 places along the Nara. The " sangs " taking off from the Nara have been surveyed in a length of about 140 miles.

Right Bank System

Alignments of all the branches, distributaries, minors and valley lines have been finally completed in the North Western Circle and in the Western Circle the work of preliminary investigations and nicking out centre and boundary lines in connection with the main canal has been finished, while that of the distributaries was taken in hand and completed in some instances.

Fairly good progress was made on the acquisition of land but it was not completed.

The question of utilising part of the existing Pritchard Canal for the main *South Eastern* (or Dadu) Canal has also been considered and the proposal adopted. This change necessitated the giving up of a considerable area of land which was notified for acquisition but not acquired.

On the Dadu Canal some land was also relinquished on account of the above decision regarding utilization of the new Western Nara Cut.

Preliminary arrangements for the Railway bridges at Ruk and Arain were completed. Investigations for other bridges and regulators in the North Western Circle were also nearly completed in consultation with the Revenue and the Local Board authorities.

Buildings at Bagarji, Ruk, Garhi Yasin and Naraindas Village were completed finally; whilst satisfactory progress was made on the buildings at Shahdadkot and on the office building of the Executive Engineer at Garhi Yasin.

A start was also made on the buildings at Jahanshah.

The North Western Perennial Canal was excavated in a length of about 10½ miles, the quantity excavated being 75 million c.ft. The excavation of the Central Rice Canal was also started and about ⅔ mile has been excavated, the quantity excavated being 5·6 million c.ft.

In the Western Circle the erection of Dragline excavators has been completed.

Light Railway from Ruk Railway siding to boundary of North Western Perennial Canal has been laid in a length of about a quarter of a mile. Tube wells at mile 12/3 and 7/1 of Sukkur Canal were sunk. One well at mile 15/7 of Sukkur Canal was completed and another at chainage 82,000 of North Western Perennial Canal was started.

The two 50-B Bucyrus Dragline Excavators have been erected at Ruk and a little work done on the North Western Perennial Canal for the purpose of training the operators. The machines were then taken to Shahdadkot branch mile 6, where a start has been made on the excavation work.

III—Progress of work in 1926-27

Lloyd Barrage Circle

260. All land will have been acquired. All buildings for which plans and estimates have been sanctioned in the townships and quarries will be completed.

All structures required in the works areas, such as lime kilns, erection of blockyard plant, erection of stone crushers, screens and bins at quarries, erection of mortar mills, sinking of tub well, and erection of high service tank and distribution mains for township water supplies, erection of further cooly lines, etc., will be completed. The Barrage wharves will be completed very shortly and railway lines laid thereon, as well as fuel oil storage tanks for supplying the floating plant and fleet.

All land and river plant as received will be erected, tested and brought into use, including further pumping plant, pile-driving plant, stone dressing machinery, floating cranes, barges, tugs, etc.

The electric transmission system is already almost complete and will be finished during the year. It comprises about 13 miles of transmission lines, composed of about 76 miles of copper conductors, 10 miles of galvanised iron guard wires and 380 steel poles. The broad gauge railways are practically complete, but a few new sidings will be laid during the year as required.

The narrow gauge track will be lifted and relaid and further track laid as required for works.

The design of the head regulators of all canals and of the approach channels and divide walls has been completely reinvestigated and such changes from the project proposals as were found desirable have been made to suit the alterations made in the canal working designs. Detailed estimates for the regulators could not be prepared till this lengthy investigation was completed. These estimates are now completed and indents for the cills and grooves of the regulators were sent to England during October 1926. These will be required as quickly as possible, but the gates themselves are not needed till the canals are ready to operate and will be ordered later on. In the meantime work on the cofferdams for the first season's work in the river, *viz.*, for the construction of the major portion of the Head Regulators on either bank, has already been started. Work is being carried on day and night, and will continue at full pressure. It is hoped nearly to complete the floors of the majority of the regulators by the end of March 1927 and work will go on continuously day and night till these are completed and the cofferdams removed, when the superstructure will be taken in hand.

The excavation of the Eastern Nara by dredger was started as soon as the river level was high enough to permit the dredger to make the cut of required depth. Owing to the presence of hundreds of buried trees which had been used many years ago to make wells and khuadas, progress was extremely difficult and slow, and a length of only 620 feet to the width required was completed before the river fell and the dredger had to be withdrawn.

It is evident that there has been considerable accretion of the river bank here for many years past and khuadas once on the river edge are now hundreds of feet in land. It is believed that they cannot extend beyond the old river bund and if so, progress will be much easier and faster when they have disappeared. The work of the Eastern Nara will probably be done by various means, *viz.*, partly by dredger, partly by dragline and partly by manual labour. The whole problem is being investigated as data and experience are gained. For the work on the regulators the quarries will be supplying stone, lime will be manufactured, sand brought from the quarries, mortar mills grinding mortar, blockyard plant moulding concrete blocks, stone dressing shop getting cut-stone ready for superstructure, and railways and fleet be busy the whole time moving materials.

The two steam tugs lay at Aden for some time owing to the monsoon and their absence greatly hindered all work in the river. A second-hand tug, the KALABAGH, has been bought recently, very cheaply, from the North Western Railway, but although she is extremely useful, she is not powerful enough for much of the work required, and in any case she must be laid up as soon as possible for a thorough overhaul.

The very protracted delays in the delivery of most of the plant already obtained seriously set back the testing of the same and the consequent ordering of further plant, besides delaying the works for which it was needed. With the strike situation in the United Kingdom deliveries have been very protracted and indefinite and such conditions are bound to react on the progress of works at Sukkur.

Rohri Canal and Khairpur Feeders

The survey work and building work begun and nearing completion to the end of 1925-26 will be completed during this year. Construction of two more rest houses at Tando Mustikhan and Saidad Jalbani and two more Sub-divisional offices at Ganbat and Saidad Jalbani has been started and some darogas' landhis and other establishment quarters, etc., will be taken in hand during this year. Excavation of the main canal is proceeding well. Khairpur Feeder East will be completely excavated during the current year and the two small Bucyrus Machines will be transferred to Division No. 5 Rohri Canal for commencing the excavation of main Rohri Canal near Oderolal. Two 30-B Bucyrus Diesel Machines have arrived and have been erected for the excavation of distributaries, etc., in Division No. 5. Indents for five 30-B Machines have been submitted and indents for two 50-B Machines are in transit and they are expected to arrive very shortly. All these machines will be utilised on excavating branches and distributaries.

Eastern Nara System

The remaining surveys and investigations will be completed and the building programme also will be nearly completed.

Containing banks above Jamrao Head will be taken up in a further length of about 20 miles of the Nara and it is hoped $\frac{2}{3}$ of it will be completed during the year. The containing banks between Jamrao Head and Makhi Weir are expected to be completed. The Flood Diversion Bund from Makhi Weir to Khipro Weir will be started.

The excavation of the Nabisar Branch in the Mithrao Remodelling Division will be continued during this year. The preparation of the project for the new cut (main Mithrao Canal) and distributaries *ex*-Mithrao, Nabisar and Naokot branches and Jamrao improvements is expected to be completed.

The earthwork of Sufi Branch and the Hiral Distributary is expected to be taken in hand.

The earthwork on the Khipro Canal will be in full swing.

Right Bank System

Preliminary work in the Western Circle will be completed.

Land acquisition for the main canals as well as for the branches will be completed and considerable progress made for the distributaries and minors.

Collection of materials for Warah Branch head regulator will be taken in hand. A start will be made on the railway bridges at Arain and Bagarji. Statements of all the regulators and bridges required in the North Western Circle have been prepared and are under consideration.

Buildings for the office of the Executive Engineer at Garhi Yasin will be completed. Efforts will be made to complete the Inspection Bungalow with its subsidiary buildings and Sub-Divisional Officer's rest house at Sujawal, which were started last year.

Buildings at Shahdadkot and Jahanshah will be completed while those at Bagodero and Kubo Saidkhan will be taken in hand and completed as far as possible.

About 80 million cubic feet of earthwork by Dragline Excavators on the main North Western Perennial Canal and Central Rice Canal will be done during this year. Excavation of Shahdadkot Branch which was started by the end of March last with two 50-B Bucyrus Draglines will be done from mile 5 to 12 and the machines then transferred to the Khirtar Tail Division for work on the main Khirtar Branch.

One No. 6 Ruston Dragline Machine is being tried on the Ratodero Branch. It will complete the first 4 miles of this branch and if found successful will be purchased by this Department to carry on the earthwork of the remaining length of Ratodero Branch.

The excavation of the Tail Distributary of Khirtar Branch and of some distributaries of Shahdadkot and Ratodero Branches has been taken up by manual labour.

Earthwork estimates for the Dadu Canal have been prepared. Those for the first 16 miles of the Central Rice Canal and North-Western Perennial Canal are nearly ready.

Earthwork estimates for some distributaries have also been made.

Excavation of canals by Draglines is in full swing in the Western Circle also. A contract for the excavation of the Dadu Canal by manual labour from mile 41 to 52 and 63-75 was taken up in November 1925 by a local contractor and good progress has been made.

IV—Work proposed for 1927-28

Barrage

261. The programme for this year provides for the completion of the canal head regulators and the construction of the under-water portions of the scouring sluices of the barrage on either bank, *i.e.*, for 5 spans on the right bank and 7 spans on the left bank, each ending with an abutment pier. It also provides for the excavation of the Eastern Nara Supply Channel. Quarries and stone dressing shops will be working at full output. Block moulding yards will be making blocks for regulators and barrage works in the river be in full swing.

Rohri Canal

Rohri Canal and Khairpur Feeders

Survey work, etc., and those buildings that were started previously will be completed during this year. Some further small buildings, such as Darogas' landhis, Hospital Assistant's quarters are proposed to be constructed. One more 30-B Machine and two 50-B Machines are proposed to be purchased for the excavation of canal branches during this year.

Eastern Nara System

The construction of two sets of buildings commenced in the Nara Supply Division will be completed. Land for banks and for Khipro Canal, Samarjo Branch and tail distributaries will be acquired.

Tree plantation in the first 14 miles length on both sides of the Nara will be carried out. Some widening of the Nara may have to be done during this year.

Earthwork in connection with the banks on both sides of the Nara in a length of about 30 miles will be continued.

Earthwork in connection with the Flood Diversion Bund from Makhi Weir to Khipro Weir will be pushed on.

The excavation of Khipro Canal and Samarjo Branch by Dragline Excavators will, it is hoped, be completed and a beginning will be made with the construction of regulators and bridges. The earthwork of Sufi Branch and the Hiral Distributary is expected to be completed and the remodelling of Chhorwah ex Thar Canal and that of the main Thar Canal will be started.

Excavation by Draglines of the Nabisar and Naokot branches will be wholly completed and that of some distributaries ex Mithrao will be started by manual labour.

It is also expected to start excavation of the New Cut to the Mithrao Canal.

Right Bank System

North-Western Circle

Land acquisition for the main canals and branches and distributaries will be completed.

The railway bridges at Arain and Ruk and the road bridges at Arain and Bagarji will be completed.

The following regulators and bridges will be started and partially completed :—

Head regulator over Warah Branch.

Cross regulator at mile 12 Shahdadkot and two head regulators for two distributaries taking off at that point.

Cross regulators at mile 6 of Ratodero Branch with head regulators of two distributaries.

Two road bridges over Ratodero Branch.

Three road bridges on Khirtar Branch.

Buildings at Bagodero and Kubo Saidkhan will be completed and those at mile 28 of Khirtar Branch will be taken in hand. Excavation of the Rice Canal will continue and approximately 100 million c.ft. of earthwork will be done.

The North-Western Railway diversion near Arain will be completed.

Excavation of Ratodero Branch from mile 5 to 10 will be completed. Excavation of two distributaries of Shahdadkot Branch and two of Ratodero Branch will be completed and the work on three of the former and two of the latter will be taken in hand.

The excavation of the Khirtar Branch and its distributaries will be in full swing and over 12 million c.ft. completed on Khirtar Branch alone.

A start will probably be made on the Manchur Drainage Scheme by ordering some dragline excavators for the earthwork in connection with that scheme.

V—Accounts

262. The scheme is classed under the head "55". This head is an expenditure head and there is as yet no revenue to be budgetted for. Certain miscellaneous receipts are recorded against the capital account. There is no regular source of these receipts. They are chiefly derived from the following :—

(1) Sale of tender forms.

(2) Sale of trees, fruit, grass, etc.

(3) Sale of unserviceable stores.

In the current year such receipts will be about Rs. 10,000 and in the next year they are estimated at Rs. 2,500.

The expenditure includes works-charges (including cost of land, and special land acquisition, survey and classification establishment and other establishment charged to works), salaries of officers, establishment, ordinary and special tools and plant, reserve of stock under ' suspense ' and a portion of interest charges to be met from capital.

Provision has also been made for construction of the Manchur Drainage and for the Rectangulation to be carried out by the Survey Department of the Government of India.

Expenditure

—	Actual, 1925-26	Budget, 1926-27	Revised, 1926-27	Budget Estimate, 1927-28
		In thousands of rupees		
(1) Figures excluding interest charges.	2,01,91	2,02,90	1,57,86	1,92,24
(2) Interest charges { met from Capital ..	7,18	21,00	16,43	25,48
(2) Interest charges { met from Famine Insurance Grant ..	10,00	10,00	10,00	10,00
Total ..	2,19,09	2,33,90	1,84,29	2,27,72

263. Taking the figures exclusive of interest charges the decrease of 45,04 in the revised estimate as compared with the budget estimate for 1926-27 is mainly due to the following reasons :—

(1) Reduction of 22,07 in English expenditure on stores which is probably due to the fact that on account of the coal strike compliance with indents has had to be deferred. This has apparently retarded the progress on certain works causing a further saving of 12,13 which has been recently reported by the Chief Engineer, Lloyd Barrage and Canals Construction.

(2) Saving of 7,52 on land compensation provided for in the budget which the Revenue Officer could not utilize.

(3) Saving of about 41 on the allotments made for head regulators on which work could not be done as was anticipated before.

(4) Saving of 1,75 on establishment which is mostly under travelling allowance and is due to economy in this expenditure. The saving is also partly due to the fact that less establishment was employed and some proposed new sub-divisions have not been opened.

(5) Saving of 66 effected on ordinary tools and plant by allowing only for the most essential articles.

(6) The balance of 50 is the saving under "Suspense" which was mainly due to credits to this head by debits to the works concerned.

The decrease of 10,66 in the budget estimate for the ensuing year as compared with the budget estimate for the current year is due to a smaller provision required to be made for English expenditure on stores as most of the plant and machinery has already been obtained.

The decrease in the revised estimate of "Interest charges" as compared with the budget estimate for the current year is mainly due to savings on the borrowings of 1925-26 which were available for expenditure in the current year. The increase in the provision for the next year over the current year's budget is due to increase in capital expenditure and calls for no explanation.

264. The amount of the budget estimate for 1927-28 is made up as under :—

	Rs. (in thousands).
I—Works	1,78,33
Lump deduction for probable savings	*— 25,00*
Net amount provided for I—Works	1,53,33
II—Establishment	30,79
III—Tools and Plant	6,16
IV—Suspense	1,96
Total ..	1,92,24
Add—Interest charges	35,48
Grand Total ..	2,27,72

The expenditure on works is sub-divided into the following sub-heads. The figures for each Circle and Division under these sub-heads are given in Appendix C.

I—Works

	Rs. (in thousands).		Rs. (in thousands).
A—Preliminary Expenses.	41	Minor branches	4,67
B—Land ..	5,55	III—Distributaries ..	24,72
C—Works ..	30,51	IV—Drainage Works ..	3
D—Regulators ..	7,61	VI—Special Tools and Plant ..	24,04
E—Falls ..	1,50	Rectangulation	5,15
G—Bridges ..	12,39		
H—Escapes ..	2,05	Total ..	1,78,33
K—Buildings ..	5,81	Lump deduction for probable savings	— 25,00
L—Earthwork ..	51,64		
M—Plantation ..	32	Net Total ..	1,53,33
O—Miscellaneous ..	71		
P—Maintenance ..	1,22		

A—Preliminary Expenses.—This will consist of lining out of canals, branches and distributaries, clearing jungle in alignments and completing remaining surveys.

B—Land.—This provides for compensation to be paid for land to be acquired and includes the establishment employed on land acquisition and surveys.

C—Works.—This includes provision for work to be done on the main barrage and canal head regulators. The work of the floors of the barrage and head regulators and superstructure of regulators will be done.

D, E, G, H, M.—These form part of the programme of the scheme and comprise scattered works. There are no special remarks to be offered in this case.

K—Buildings.—Programme of this item of work will be further proceeded with. In most places buildings have been completed.

L—Earthwork.—This head includes provision for running expenses of all existing dragline excavators, of five new dragline machines, three motor lorries, excavation of Nara Supply Channel by dredger, and a certain amount of excavation by hand. Work of the containing banks along the Nara will be proceeded with. Mithrao New Cut will be excavated and remodelling of Thar Canal undertaken.

O—Miscellaneous.—Under this head provision has been included for the building of the new Hindu Burning ground at Sukkur.

Minor Branches.—This provides for constructing regulators on Navlakhi and Mehrabpur branches and their excavation and also excavation of Amurji and Gajra, Tando Adam and Alibehar branches.

Full details of the provision made for 1927-28 under the above-mentioned sub-heads of " I—Works " are given in Appendix D.

Special Tools and Plant.—Details of plant and machinery are given in a separate statement. They include regulator gates, provision for railway track, pontoons for dredger, cranes, pumping plant, mortar mills, quarry plant, stone dressing plant and excavator machines.

Establishment.—The provision for establishment for the ensuing year includes provision for the opening of two new Divisions, *viz.*, Nara Cut Division and Manchur Drainage Division, and some sub-divisions on account of expansion and development of works. Notwithstanding this the provision made for the next year is slightly less than the current year's grant and it is entirely due to a reduction of Rs. 1,54,200 made in the Chief Engineer's demand on account of anticipated savings which usually occur. The details will be found in the establishment budget, *vide* Appendix E.

Ordinary Tools and Plant.—Provision has been made for the ordinary tools and plant which will be required for the works in general going on in the various divisions. This head also includes provision for 1 paddle steamer and 1 motor life boat.

Suspense.—Under this head provision is made for probable *net* expenditure on stock materials which will be required for general purposes for the various divisions for which reserve stocks have been, or will be, sanctioned. These will include spare parts of Dragline Excavators, quarry machinery, also stock of *cut* stone which will be issued during this year.

Interest.—The total interest charges on the capital outlay on the project for 1927-28 are estimated at Rs. 35,48,000. Out of this amount Rs. 10,00,000 are to be met from the Famine Insurance Grant and the balance Rs. 25,48,000 from capital. It has been decided with the approval of the Government of India to meet interest charges up to Rs. 10 lakhs for the first 20 years from the Famine Insurance Grant and to meet a portion from capital also if such a course is considered desirable in any year.

APPENDIX A

Lloyd Barrage and Canals Construction

General Abstract of Budget Estimate for the year 1927-28

Circle	Actuals, 1925-26	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
	Rs.	Rs.	Rs.	Rs.
I.—WORKS				
Lloyd Barrage Circle				
Works in progress	88,88,153	57,26,800	48,03,810	21,15,600
Works not commenced	....	....	....	24,75,300
Total, L. B. Circle ..	88,88,153	57,26,800	48,03,810	45,90,900
North Western Circle				
Works in progress	18,59,943	17,25,900	9,95,100	22,21,500
Works not commenced		4,09,700	3,60,200	3,23,500
Total, N. W. Circle ..	18,59,943	21,35,600	13,55,300	25,45,000
Eastern Nara Circle				
Works in progress	13,00,501	11,51,300	8,95,700	6,43,150
Works not commenced				5,98,450
Total, E. N. Circle ..	13,00,501	11,51,300	8,95,700	12,41,600
Rohri Canal Circle				
Works in progress	25,17,444	25,82,000	34,56,840	30,09,000
Works not commenced		12,58,900		8,80,000
Total, R. C. Circle ..	25,17,444	38,40,900	34,56,840	38,89,000
Western Circle				
Works in progress	25,27,809	28,04,300	26,58,950	26,30,385
Works not commenced		6,91,700		24,21,115
Total, Western Circle ..	25,27,809	34,96,000	26,58,950	50,51,500
Add *for Rectangulation and levelling, etc., to be carried out by the Government of India, Survey Department*—				
Works in progress	....	....	1,80,000	3,35,000
Works not commenced ..	....	....	....	1,80,000
Total ..	....	....	1,80,000	5,15,000
Total, I—Works ..	1,70,93,850	1,63,50,600	1,33,50,600	1,78,33,000
Deduct—Savings recently reported by the Chief Engineer, Lloyd Barrage and Canals Construction ..	....	....	—12,13,000	....
Lump deduction for probable savings ..	....	....	....	—25,00,000
Net total, I—Works ..	1,70,93,850	1,63,50,600	1,21,37,600	1,53,33,000
II.—ESTABLISHMENT ..	24,57,569	31,07,400	29,32,400	30,79,000

APPENDIX A—*Completed*

Circle	Actuals, 1925-26	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
III.—TOOLS AND PLANT	Rs.	Rs.	Rs.	Rs.
Lloyd Barrage Circle	89,712	5,27,000	5,16,960	5,15,500
North Western Circle	39,142	28,000	15,000	11,000
Eastern Nara Circle	19,067	21,000	15,100	16,500
Rohri Canal Circle	39,541	34,000	25,800	18,000
Western Circle	53,045	44,000	29,900	53,000
Central Designs Division	....	....	1,240	2,000
Deduct—Savings recently reported by the Chief Engineer, Lloyd Barrage and Canals Construction	....	....	—16,000	.....
Total, Tools and Plant ..	2,40,507	6,54,000	5,88,000	6,16,000
IV.—SUSPENSE ..	4,02,750	1,78,000	1,28,000	1,96,000
Less—Receipts on capital account ..	*—3,559*	....	....	....
Total ..	2,01,91,117	2,02,90,000	1,57,86,000	1,92,24,000
Add—Interest charges—				
To be met from Capital ..	7,17,737	21,00,000	16,43,000	25,48,000
To be met from Famine Insurance Grant	10,00,000	10,00,000	10,00,000	10,00,000
GRAND TOTAL ..	2,19,08,854	2,33,90,000	1,84,29,000	2,27,72,000

APPENDIX B

LLOYD BARRAGE AND CANALS CONSTRUCTION

Abstract of charges to be incurred in India and in England during 1927-28

——	I Works	II Establishment	III Tools and Plant	IV Suspense	Interest charges.	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India (*a*)	1,65,24,940	29,80,400	3,58,400	—*2,14,740**	35,48,000	2,31,97,000
In England (at the rate of Rs. 10 per £)	13,08,060	98,600	2,57,600	4,10,740	....	20,75,000
Total ..	1,78,33,000	30,79,000	6,16,000	1,96,000	35,48,000	2,52,72,000
Lump deduction for probable savings	—25,00,000	....	....	....	....	—25,00,000
	1,53,33,000	30,79,000	6,16,000	1,96,000	35,48,000	2,27,72,000
(*a*) Provisions for loss by exchange and for Customs duty on imported stores and Tools and Plant included in the above grant for expenditure in India are as shown below :—						
Loss by exchange ..	4,36,000	33,000	85,900	1,37,100	....	6,92,000
Customs duty ..	1,40,400	....	16,500	28,100	....	1,85,000

* This represents recoveries for depreciation and of expenditure on spares issued for use.

APPENDIX

LLOYD BARRAGE AND

Summary of Budget estimate for "I—Works" for

Circle or Division	A Preliminary expenses	B Land	C Works	D Regulators	E Falls	F Cross Drainage works	G Bridges	H Escapes	K Buildings
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
1. Right Works Division	..	..	13,40,800	..	..	..	..	..	1,09,000
2. Left Works Division	2,000	..	17,24,300	..	..	..	..	..	20,000
3. Quarries Division	..	..	..	..	..	..	..	..	..
4. Power Supply Division	..	..	*—17,000*	..	..	..	..	..	2,600
5. Stores Division	..	..	..	..	..	..	..	..	..
6. Communications Division ..	..	..	2,700	..	..	..	..	..	..
7. Nara Cut Division	22,000	..	..	..	..	..	..	..	..
Total, Lloyd Barrage Circle ..	24,000	..	30,50,800	..	..	..	..	..	1,31,600
8. Western Head Division	..	47,000	..	40,000	..	..	6,00,000	..	..
9. Khirthar Head Division	..	15,000	..	30,000	..	..	18,000	..	..
10. Khirthar Tail Division	500	20,000	..	15,000	..	..	25,000	..	60,000
Total, North Western Circle ..	500	82,000	..	85,000	..	..	6,43,000	..	60,000
11. Puran Dhoro Division	..	20,000	..	20,000	..	..	30,000	..	10,000
12. Thar Canal Division	..	10,000	..	..	..	..	..	..	..
13. Nara Supply Division	..	40,000	..	..	..	..	..	..	27,000
14. Mithrao Remodelling Division ..	..	20,000	..	25,000	..	..	16,000	..	15,000
Total, Eastern Nara Circle ..	..	90,000	..	45,000	..	..	46,000	..	52,000
15. Rohri Canal No. I Division ..	..	..	..	..	..	..	..	..	10,000
16. Rohri Canal No. II Division ..	..	..	..	40,000	20,000	..	10,000	54,000	27,000
17. Rohri Canal No. III Division ..	1,000	80,000	..	1,14,000	1,00,000	..	50,000	70,000	29,000
18. Rohri Canal No. V Division ..	..	..	..	89,000	..	..	1,04,000	46,000	26,000
Total, Rohri Canal Circle ..	1,000	80,000	..	2,43,000	1,20,000	..	1,64,000	1,70,000	92,000
19. Warah Branch Division	3,000	2,000	..	1,50,000	..	..	1,00,000	..	1,00,200
20. Rice Canal Division	1,000	2,75,000	..	60,000	30,000	..	1,50,000	..	46,600
21. Northern Dadu Canal Division ..	..	2,000	..	68,500	..	..	1,01,600	..	39,300
22. Southern Dadu Canal Division ..	11,000	23,850	..	1,09,660	..	..	34,400	35,000	59,257
Total, Western Circle ..	15,000	3,02,850	..	3,88,160	30,000	..	3,86,000	35,000	2,45,357
Total ..	40,500	5,54,850	30,50,800	7,61,160	1,50,000	..	12,39,000	2,05,000	5,80,957
Add for rectangulation and levelling, etc., to be carried out by the Government of India Survey Department	..	..	..	..	..	..	..		..
Total ..	..	..	..	..	..	..	..	..	..
Lump deduction on account of probable savings	..	..	..	..	..	..	..	..	..
Net Total ..	..	..	..	..	..	..	..	..	..

C

Canals Construction

Lloyd Barrage and Canals Construction for 1927-28

L Earth-work	M Planta-tion	O Miscel-laneous	P Mainten-ance	Minor Branches	Distri-butaries	Drainage and Pro-tective Works	Special Tools and Plant	Total	Remarks
Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	25,000	50,000	..	..	..	1,82,200	17,07,000	(a) Rs. 7,17,984 represent the cost of stores to be obtained from abroad. Out of the net total of Rs. 11,12,000 provided under Special Tools and Plant Rs. 4,06,200 is chargeable to "C—works" and Rs. 7,05,800 to "Special Tools and Plant".
..	..	..	11,000	..	..	..	2,24,280	19,81,580	
..	..	..	..	..	..	..	..	....	
..	..	..	6,000	..	..	..	8,17,600	8,09,200	
..	..	..	..	..	..	..	..	....	
..	..	..	..	..	..	..	*—1,12,080*	*—1,09,380*	
1,80,000	..	500	..	..	..	..	..	2,02,500	
1,80,000	..	25,500	67,000	..	..	..	11,12,000 (a)	45,90,900	
9,00,000	..	5,500	5,000	..	85,000	..	..	16,82,500	
40,000	500	..	4,000	..	3,55,000	..	..	4,62,500	
1,20,000	2,000	4,000	..	..	1,53,500	..	..	4,00,000	
10,60,000	2,500	9,500	9,000	..	5,93,500	..	..	25,45,000	
4,29,500	6,000	1,400	8,200	..	50,000	..	20,500	5,95,600	(b) Represents the cost of stores to be obtained from abroad. The whole amount is chargeable to "L—Earth-work".
49,000	200	..	800	..	40,000	..	..	1,00,000	
1,61,000	6,000	15,000	1,000	..	..	..	..	2,50,000	
1,50,000	1,000	..	4,000	..	65,000	..	..	2,96,000	
7,89,500	13,200	16,400	14,000	..	1,55,000	..	20,500 (b)	12,41,600	
4,00,000	..	2,000	4,000	1,35,000	5,000	..	85,000	6,41,000	(c) Rs. 70,000 of this represents the cost of stores to be obtained from abroad. The whole amount is chargeable to "L—Earthwork".
3,70,000	1,000	4,000	4,000	90,000	3,32,000	3,000	31,000	9,86,000	
50,000	1,000	1,000	5,000	1,15,000	1,67,000	..	20,000	8,03,000	
6,02,000	2,000	..	4,000	..	5,26,000	..	60,000	14,59,000	
14,22,000	4,000	7,000	17,000	3,40,000	10,30,000	3,000	1,96,000 (c)	38,89,000	
3,00,000	3,300	5,000	6,000	50,000	1,00,000	..	..	8,19,500	(d) The whole of this amount represents the cost of stores to be obtained from abroad. Of this Rs. 1,70,833 is chargeable to "D—Regulators" and Rs. 9,05,143 is chargeable to "L—Earth-work".
7,00,000	1,000	2,000	1,250	77,000	4,500	..	1,09,333	14,57,683	
3,38,000	7,000	2,340	5,860	..	2,32,000	..	61,500	8,58,100	
3,75,000	1,000	3,000	1,925	..	3,56,982	..	9,05,143	19,16,217	
17,13,000	12,300	12,340	15,036	1,27,000	6,93,482	..	10,75,976 (d)	50,51,500	
51,64,500	32,000	70,740	1,22,035	4,67,000	24,71,982	3,000	24,04,476	1,73,18,000	
..	..	..	..	..	..	..	..	5,15,000	
..	..	..	..	..	..	..	..	1,78,33,000	
..	..	..	..	..	..	..	..	—25,00,000	
..	..	..	..	..	..	..	..	1,53,33,000	

Note.—Out of the total amount of Rs. 24,04,476 provided for Special Tools and Plant, the provision made for Foreign Stores comes to Rs. 18,84,460 as shown below :—

	Lloyd Barrage Circle	Rohri Canal Circle	Eastern Nara Circle	North Western Circle	Western Circle	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure in England	4,54,160	51,600	15,000	....	7,87,300	13,08,060
Loss by Exchange	1,51,368	17,200	5,000	....	2,62,432	4,36,000
Customs duty	1,12,456	1,200	500	....	26,244	1,40,400
Total ..	7,17,984	70,000	20,500	....	10,75,976	18,84,460

APPENDIX

Lloyd Barrage and

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(*a*)
		A.—Preliminary	Rs.	Rs.
Barrage including Canal Head Regulators I—Works.	1	Preliminary Expenses	8,00,000	13,908
		B.—Land		
	2	Land on Sukkur side	5,00,000	4,39,530
	3	Land on Rohri side	10,00,000	2,41,891
		Total, B.—Land ..	15,00,000	6,81,421
		C.—Works		
		(Permanent Works)		
		I.—Main Barrage		
	4	Excavation	3,26,524	(*a*) Detailed estimates not yet prepared.
	5	Driving piles	83,858	Do.
	6	Cross piling	1,58,038	Do.
	7	Land abutments including foundations	1,04,493	Do.
	8	Floor under end abutments and wing walls ..	1,23,809	Do.
	9	Floor under Right Bank scouring sluices	4,33,556	Do.
	10	Floor under Barrage proper	35,00,482	....
	11	Floor under Left Bank scouring sluices	5,72,882	Detailed estimates not yet prepared.
	12	Superstructure for end abutments and wing walls ..	77,454	....
	13	Superstructure for Barrage proper	20,41,277	....
	14	Centering	2,60,926	....
	15	Barrage gates	60,88,333	Detailed estimates not yet prepared.
	16	Crane track	22,074	....
	17	Cranes	23,505	....
	18	Motor Trollies	24,485	....
	19	Lights	39,176	....
		II.—Regulators		
		Regulators on the Left Bank		
		(i) Items common (not provided for separately) to all regulators on the Left Bank		
	20	Excavation	89,117	17,742
	21	Driving piles	24,693	....
	22	Cost of Cross piles	6,311	....
	23	Centering of arches	13,277	Detailed estimates under preparation.
		(ii) Khairpur West Canal, Head Regulator		
	24	Floor	79,903	7,07,802*
	25	Superstructure	1,28,172	....
	26	Electric Motors	1,274	....
		(iii) Rorhi Canal, Head Regulator		
	27	Floor	2,89,584	Detailed estimates under preparation.
	28	Superstructure	5,76,185	Do.
	29	Electric Motors	6,368	Do.
		Carried over ..	....	....

Canals Construction

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
13,495	....	....	2,000	2,000	1	(*a*) On this head saving has been ascertained and it will be transferred to other heads.
4,22,666	17,400	....	....	....	2	On the provision for this item saving is expected which is proposed to be transferred to other items.
2,34,182	1,000	....	....	....	3	
6,56,848	18,400	....	....	....		
....	1,92,000	....	3,47,300	3,47,300	4	(*b*).
....	50,000	....	31,000	31,000	5	
....	....	....	48,000	48,000	6	
....	....	....	28,300	28,300	7	
....	....	....	1,53,000	1,53,000	8	(*b*).
....	....	....	5,00,000	5,00,000	9	(*b*).
....	....	....	....	....	10	
....	....	....	8,38,000	8,38,000	11	(*b*).
....	....	....	....	....	12	
....	....	....	....	....	13	
....	....	....	....	....	14	
....	....	....	1,20,000	1,20,000	15	
....	....	....	....	....	16	
....	....	....	....	....	17	
....	....	....	....	....	18	
....	....	....	....	....	19	
13,402	....	6,000	....	6,000	20	(*a*) and (*b*).
....	....	1,300	....	1,300	21	(*a*) and (*b*).
....	....	....	....	....	22	
....	....	....	....	....	23	(*b*).
14,000	....	48,000	....	48,000	24	(*b*)*Sanctioned estimate for permanent piling for all regulators.
....	....	28,000	....	28,000	25	
....	....	....	....	....	26	
1,26,200	1,74,000	....	....	....	27	(*b*).
....	....	1,46,000	....	1,46,000	28	
....	....	....	....	....	29	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
			Rs.	Rs.
Barrage including Canal Head Regulators-I-Works—*continued.*		Brought forward ..	....	....
		(iv) Khairpur East Canal, Head Regulator		
	30	Floor	79,903	Detailed estimates under preparation.
	31	Superstructure	1,28,172	Do.
	32	Electric Motors	1,274	Do.
		(v) Eastern Nara, Head Regulator.		
	33	Floor	3,40,769	Do.
	34	Superstructure	6,87,227	Do.
	35	Electric Motors	7,645	Do.
		(vi) Other items on the Left Bank		
	36	Connecting walls between the Regulators	2,04,874	Do.
	37	Sloping wing wall at end	76,400	Do.
	38	Left Divide wall	3,09,840	....
		Regulators on the Right Bank		
		(i) Items common (not provided for separately) to all regulators on the Right Bank		
	39	Excavation	69,190	17,743
	40	Driving piles	20,591	Detailed estimates under preparation.
	41	Cost of Cross piles	6,302	....
	42	Centering of arches	9,699	Detailed estimates under preparation.
		(ii) South Eastern Perennial Canal, Head Regulator		
	43	Floor	1,31,200	Do.
	44	Superstructure	2,38,948	....
	45	Electric Motors	2,545	....
		(iii) Rice Canal, Head Regulator		
	46	Floor	2,89,447	2,111*
	47	Superstructure	5,75,574	(a)
	48	Electric Motors	6,363	....
		(iv) North-Western Perennial Canal, Head Regulator		
	49	Floor	1,56,854	Detailed estimates under preparation.
	50	Superstructure	2,94,412	(a)
	51	Electric Motors	3,818	....
		(v) Other items on the Right Bank		
	52	Connecting wall between regulators	2,34,242	(a)
	53	Sloping wing wall at end	76,388	(a)
	54	Right Divide wall	2,29,724	....
		III.—Guide Banks		
		Guide Bank on the Left Bank		
	55	Bank work above and below Barrage	62,755	54,347
	56	Cutting do. do.	6,186	....
	57	Pitching work above and below Barrage	60,225	46,884
	58	Stone chips do. do.	5,620	....
	59	Apron	1,54,682	....
	60	Concrete Blocks below Barrage	5,375	....
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
34,600	37,000	....	....	....	30	(*b*).
....	....	44,000	....	44,000	31	
....	....	....	....	....	32	
1,52,100	2,31,000	....	....	....	33	(*b*).
....	....	1,90,000	....	1,90,000	34	
....	....	....	....	....	35	
50,900	30,000	70,000	....	70,000	36	
30,500	18,000	....	....	....	37	
....	....	....	....	....	38	
13,402	78,000	9,500	....	9,500	39	(*a*) and (*b*).
....	77,000	4,800	....	4,800	40	
....	10,000	....	....	....	41	
....	....	....	....	....	42	(*b*).
7,572	....	1,25,000	....	1,25,000	43	(*b*).
....	....	15,200	....	15,200	44	(*a*).
....	....	....	....	....	45	
1,34,011	65,000	....	....	....	46	(*b*) * Detailed estimate for floor under preparation.
....	....	1,46,600	....	1,46,600	47	
....	....	....	....	....	48	
68,500	50,000	....	....	....	49	(*b*).
....	....	76,900	....	76,900	50	
....	....	....	....	....	51	
60,200	6,000	76,700	....	76,700	52	
30,500	15,000	19,000	....	19,000	53	(*b*).
....	....	....	....	....	54	
51,842	....	....	....	....	55	
....	....	....	....	....	56	
48,443	....	....	....	....	57	(*a*).
....	....	....	....	....	58	
....	....	....	....	....	59	
....	....	....	....	....	60	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the revised recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
			Rs.	Rs.
Barrage including Canal Head Regulators-I Works—*continued.*		Brought forward ..	....	....
		Guide Banks on the Right Bank including Bunder wall		
	61	Bank work above and below barrage	44,706	47,665
	62	Cutting do. do.	3,585	
	63	Pitching do. do.	32,376	
	64	Stone chips do. do.	2,824	....
	65	Apron do. do.	78,669	....
	66	Concrete Blocks do. do.	5,605	....
	67	Raising Bunder wall and constructing retaining wall ..	39,235	7,176
		Service Works		
	68	Railways	6,33,020	3,13,075
	69	Service Roads and Bunds	55,650	38,087
	70	Water supply	1,30,200	34,677
	71	Alignment towers	42,000	....
	72	Pile driving and withdrawing	1,99,147	....
	73	Wharves	42,420	1,43,775
	74	Coffer dams	50,400	....
	75	Pumping	17,31,000	....
	76	Stores Depôt	59,850	....
	77	Carriage of Stores	3,07,650	67,260
	78	Lighting and fans	1,45,950	65,534
	79	Telegraph and telephones	35,511	8,814
	80	Core boxes and moulds for block yards ..	50,700	30,306
	80*a*	Block moulding yard		
	80*b*	Running expenses of electric power plant	....	3,230
	80*c*	do. Miscellaneous plant	....	2,13,992
	80*d*	do. Railways	....	6,48,852
	81	Contingencies	....	....
		Total ..	2,32,64,498	24,69,072
		Deduct amount of the cost of plant and machinery included in this Statement under C.—Works	....	....
		Total, C.—Works ..	2,32,64,498	24,69,072
		K—Buildings		
	82	Officers' Bungalows (up to Assistant Executive Engineers)—		
		2 Superintending Engineers' Bungalows	6,20,000	94,512
		10 Executive Engineers' Bungalows		3,47,920
		6 Assistant Executive Engineers' Bungalows ..		1,28,424
	83	Office Buildings	3,00,000	2,88,894
	84	Hospitals, Workshops, Sheds for Stores	3,50,000	3,69,487
	85	Quarters for subordinates, clerks, menials, etc.—		
		30 Assistant Engineers' quarters	9,00,000	6,83,904
		31 Upper Subordinates' quarters		
		81 Lower Subordinates' quarters		
		117 Clerks' quarters		
		188 Menials' quarters		
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
29,727	....	1,000	....	1,000	61	
....	....	....	....	....	62	
17,000	....	....	....	....	63	
....	....	....	....	....	64	
....	....	....	....	....	65	
....	....	....	....	....	66	
7,042	....	....	....	....	67	
2,77,703	10,000	2,700	....	2,700	68	
33,507	....	500	....	500	69	
28,168	27,500	500	3,000	3,500	70	(*a*).
....	....	....	42,000	42,000	71	
....	59,000	67,500	66,000	1,33,500	72	(*a*) and (*b*)
46,875	1,21,000	....	....	....	73	(*a*) and (*b*).
....	20,000	....	40,200	40,200	74	(*a*)
....	51,000	....	1,72,000	1,72,000	75	(*a*).
....	....	....	....	....	76	
363	6,000	....	....	....	77	
45,754	18,500	3,000	....	3,000	78	(*a*).
5,283	4,400	4,000	2,000	6,000	79	(*a*).
29,179	....	....	....	....	80	
					80a	
2,727	20,000	*—20,000*	....	*—20,000*	80b	(*b*).
38,522	78,580	....	....	....	80c	(*b*).
1,99,250	....	....	....	....	80d	(*b*).
....	....	....	....	....	81	
15,97,272	14,48,980	10,66,200	23,90,800	34,57,000* (1) (2)		(1). * Includes Rs. 7,400 as provision under Workmen's Compensation Act. (2) In appendix "C" Rs. 1,82,200 and Rs. 2,24,000 respectively for Right and Left Works Divisions which are chargeable to C—Works and included in items, 8, 9, 11, 15, 24 and 43 of this statement are shown under Special Tools and Plant. If these are deducted from here the total will agree with appendix C.
....	....	....	*—4,06,200*	*—4,06,200*		
15,97,272	14,48,980	10,66,200	19,84,600	30,50,800		
96,945	4	....	....	....		
3,53,962	....	....	....	....	82	(*a*).
1,31,712	....	....	....	....		
1,38,019	1,54,756	....	....	....	83	(*a*).
2,77,491	73,342	50,000	....	50,000	84	(*a*) and (*b*).
5,80,685	1,51,513	42,600	....	42,600	85	(*a*).
....	....	....	....	....		

APPENDIX

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation.	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
Barrage including Canal Head Regulators—I—Works —*concluded.*		Brought forward ..	Rs.	Rs. ....
	85A	Inspection Bungalows	30,000	29,440
	86	Repairs to Buildings	....	....
	86A	Water Supply	2,00,000	1,79,086
	86B	Roads	1,00,000	1,03,812
		Total, K—Buildings ..	25,00,000	22,25,479
	87	O—Miscellaneous	2,00,000	33,240
	88	P—Maintenance	2,00,000	1,15,670
		Total ..	2,81,64,498	55,38,790
	89	Unforeseen Items	1,05,67,608	....
		Total, I—Works ..	3,87,32,106	55,38,790
		Special Tools and Plant		
	90	Railways	27,00,000	21,26,341
	91	Fleet	48,50,000	42,86,600
	92	Cranes	8,70,000	6,43,839
	93	Pumping Plant for Coffer dams	3,25,000	95,400
	94	Pile Drivers	12,40,000	4,23,620
	95	Stone Crushers and Concrete Mixers	1,36,000	1,48,000
	96	Moulds for Blocks	2,50,000	96,000
	97	Air Compressors and Pneumatic tools ..	1,25,000	71,075
	98	Diving gear and apparatus	78,000	13,000
	99	Workshops	2,47,000	2,22,747
	100	Water Supply Plant	2,64,000	1,40,000
	101	Mortar Mills	2,36,000	1,44,000
	102	Electric Power Plant and transmission lines ..	20,00,000	15,02,405
	103	Steel Sheet Piling	21,10,000	14,19,326
	104	Arch Centres and supports	6,00,000	....
	105	Scientific Instruments	....	....
	106	Disintegrators	19,000	....
	107	Miscellaneous Tools and Plant	7,50,000	2,60,000
	108	Quarry Plant	12,00,000	4,53,775
	109	Stone Dressing Plant	8,00,000	5,66,800
	110	Block Yard Plant	2,00,000	2,42,492
	111	Customs	....	3,55,602
	112	Repairs	....	1,15,000
		Add—Amount of the cost of plant and machinery which has been included in this statement under C—Works and has since been deducted below item 81 above ..	....	....
		Total, Special Tools and Plant ..	1,90,00,000	1,33,26,022
		Deduct—Depreciation charges included in rates ..	....	....
		Deduct—Rounding in plant under C—Works ..	....	....
		Net Total, Special Tools and Plant ..	1,90,00,000	1,33,26,022
		Total, I—Works ..	5,77,32,106	1,88,64,812

(*a*) The difference between the figures in column 4 (*a*) as compared to the totals of columns 5, 6, and 9 is
Where the total figures in columns 5, 6 and 9 exceed the amount of sanctioned working estimates shown in
work before the submission of estimates as this was the only way in which rates could be obtained on which
the start of work for sanction to estimates which could only have been guess work would jeopardise the whole

(*b*) Excess over the figures of the revised recapitulation statement (Col. 4) is being dealt with in the second revised
(1) Partly due to provision made for expenditure in 1926-27 and 1927-28 being based on revised rates for
(2) It is also partly due to the fact that figures in column 4 exclude the provision under Special Tools and

D—*contd.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
729	10,000	....	....	....	85A	
....	11,689	....	....	....	86	
3,436	75,000		....	39,000	86A	
93,224	20,000	....	....	....	86B	(*a*) and (*b*).
16,76,203	4,96,304	1,31,600	....	1,31,600		
30,480	3,000	25,000	....	25,000	87	(*a*).
37,686	54,700	67,000	....	67,000	88	(*a*).
40,11,984	20,21,384	12,89,800	19,86,600	32,76,400		
....	....	....	....	....	89	
40,11,984	20,21,384	12,89,800	19,86,600	32,76,400		
17,80,081	2,46,980	1,42,720	....	1,42,720	90	(*a*).
32,68,646	9,84,020	1,36,800	60,000	1,96,800	91	(*a*).
1,58,035	2,96,817	13,200	....	13,200	92	
91,566	65,900	26,200	....	26,200	93	(*a*).
4,31,094	71,637	1,60,000	....	1,60,000	94	(*a*).
51,251	60,000	....	....	....	95	(*b*).
1,435	91,680	....	....	....	96	(*a*).
61,310	7,056	....	....	....	97	
4,878	6,220	....	....	....	98	
1,99,072	16,287	....	....	....	99	
1,37,864	8,542	2,000	....	2,000	100	(*a*).
84,796	61,600	56,600	....	56,600	101	(*a*).
12,09,215	1,21,500	50,000	....	50,000	102	
10,20,268	2,75,300	....	....	....	103	
....	....	2,40,800	....	2,40,800	104	(*a*).
....	....	....	....	....	105	
....	....	....	....	....	106	
79,640	81,000	2,00,000	....	2,00,000	107	(*a*).
3,94,328	61,000	....	....	....	108	(*a*).
2,08,332	2,47,688	....	....	....	109	
6,575	1,49,000	....	....	....	110	(*b*).
2,55,350	1,48,699	31,216	....	31,216	111	This Customs duty is payable only on plant shown under Special Tools and Plant in this Schedule. Customs duty for articles shown under C—Works is not included here.
17,175	45,000	1,05,000	....	1,05,000	112	(*a*) & (*b*).
....	....	....	4,06,200	4,06,200		
94,60,911	30,45,926	11,64,536	4,66,200	16,30,736		
—1,19,853	*—3,31,500*	*—5,18,700*	....	*—5,18,700*		
....	....	*—36*	....	*—36*		
93,41,058	27,14,426	6,45,800	4,66,200	11,12,000		
1,33,53,042	47,35,810	19,35,600	24,52,800	43,88,400		

due to the following :—
column 4 (*a*) original or revised estimates are under preparation. In a few cases it has been necessary to start to base estimates and moreover such works are to be started as soon as the state of river permits. To delay season's work.
recapitulation which is under preparation. This is due to the following :—
work as necessary by experience gained to date.
Plant charged to rates and included in the lump sum provision under Special Tools and Plant.

APPENDIX.

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
		Brought over ..	Rs.	Rs. ....
		Rohri Canal (Main Line).		
Rohri Canal and Khairpur State Canals—I—Works.	1	A—Preliminary Expenses	4,75,000	74,693
	2	B—Land	6,00,000	6,67,571
	3	D—Regulators (7 Regulators)	8,47,700	86
	4	E—Falls (3 falls)	5,17,700	35
	5	F—Cross Drainage Works	75,000	....
	6	G—Bridges (15 Bridges)	13,14,825	3,740
	7	H—Escapes (3 Escapes)	7,49,689	4,03,260
	8	K—Buildings	15,13,300	11,09,579
		Details.		
		First class Inspection Bungalows with subsidiary Buildings (6 Bungalows)	Final details not yet settled.	2,14,094
		Second class Inspection Bungalows with subsidiary Buildings (7 Bungalows)		1,56,966
		Additions & Alterations to Public Works Department Bungalows (2 Bungalows)		15,709
		Subdivisional Officers' Rest Houses with outhouses (27 Nos.)		2,47,084
		Darogas' Landhis (15 Nos.)		9,940
		Signallers ' & Sluice Establishment quarters ..		2,422
		Dispensaries & Hospital Wards		....
		Hospital Assistants ' quarters (1 No.)		....
		Chief and Superintending Engineers' Bungalows at Karachi (2 Bungalows)		1,19,795
		Bungalow for Executive Engineer and Establishment quarters and office for Executive Engineer, Rohri Canal No. I Division, at Sukkur		Works carried out by Lloyd Barrage Circle
		Executive Engineer No. II Division's Residence at Nawabshah		34,851
		Executive Engineer No. III Division's Residence at Nawabshah		34,716
		Executive Engineer No. II Division's Clerks' Office at Nawabshah		18,616
		Executive Engineer No. III Division's Clerks' Office at Nawabshah		18,615
		Executive Engineers No. II & III Divisions' clerks' quarters at Nawabshah		32,751
		Executive Engineer No. V Division's Residence at Hyderabad		25,500
		Executive Engineer No. V Division's Office at Hyderabad		27,200
		Permanent Store Shed at Hyderabad		8,463
		Temporary Workshop and Store Building		8,841
		Subdivisional office at Tando Mohamed Khan ..		9,776
		Subdivisional office at Matiari		10,068
		Subdivisional office at Sakrand		10,013
		Subdivisional office at Oderolal		6,632
		Subdivisional office at Gambat		8,500
		Subdivisional office at Saindad Jalbani		8,500
		Subdivisional office at Kandiaro		10,452
		Two Subdivisional offices at Shahdadpur		21,082
		Subdivisional office at Haberi		9,629
		Subdivisional office at Phul		9,629
		Subdivisional office at Tando Adam		10,053
		Subdivisional office at Kumb Lima		10,053
		Subdivisional office at Thul		9,629
		Three Subdivisional offices at Sukkur		Works carried out by Lloyd Barrage Circle.
		Executive Engineer's Clerk's office at Shahdadpur ..		....
		Proportionate charges for head quarter buildings ..		....
		Carried over ..	....	....

D—*continued.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
64,506	3,800	1,000	....	1,000	1	
5,84,250	2,62,100	80,000	....	80,000	2	(*a*) & (*b*). Estimates for excess amount are under preparation and check.
28	60,000	1,00,000	59,000	1,59,000	3	(*a*).
25	....	1,00,000	....	1,00,000	4	(*a*).
....	....	....	....	....	5	
....	10,000	50,000	64,000	1,14,000	6	(*a*).
34,877	1,82,200	1,70,000	....	1,70,000	7	
7,24,911	3,51,343	22,000	23,400	45,400	8	(*a*).
1,75,327	32,300	....	....	....		
65,567	52,000	9,000	....	9,000		
8,775	9,880	....	....	....		
1,17,710	48,516	6,500	....	6,500		
1,182	1,318	....	4,000	4,000		
....	....	....	13,400	13,400		(*a*).
....	....	....	....	....		
....	....	....	....	....		
1,21,098	2,900	....	....	....		(*a*).
....	1,23,000	....	....	....		
34,701	150	....	....	....		
30,287	4,425	....	....	....		
15,976	2,640	....	....	....		
16,370	2,245	....	....	....		
1,220	....	....	....	....		
25,497	....	....	....	....		
27,399	....	....	....	....		
7,503	....	....	....	....		
....	8,800	....	....	....		
804	7,000	....	....	....		
6,513	3,000	....	....	....		
5,415	6,500	....	....	....		(*a*)
6,522	....	....	....	....		
....	5,300	3,000	....	3,000		
....	5,000	3,500	....	3,500		
1,728	8,700	....	....	....		
8,997	....	....	....	....		
8,429	719	....	....	....		
5,867	3,200	....	....	....		
5,405	2,700	....	....	....		
6,464	3,050	....	....	....		
1,078	8,000	....	....	....		
....	10,000	....	....	....		
....	....	....	6,000	6,000		(*a*).
19,077	....	....	....	....		(*a*).
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
Rohri Canal and Khairpur State Canals—I—Works—*continued.*			Rs.	Rs.
		Brought forward ..	....	....
	9	L—Earthwork	1,06,58,189	52,36,532
	10	M—Plantation	1,49,268	367
	11	O—Miscellaneous	1,50,000	27,000
	12	P—Maintenance	3,42,284	3,662
	13	Distributaries	32,58,488	1,23,685
	14	Aligning and excavating water-courses	23,37,012	....
	15	Drainage and Protective Works	21,70,219	9,581
		Total ..	2,51,58,674	76,59,791
		Deduct—recoveries from zamindars and Colonists ..	*—23,37,012*	....
		Net total, Rohri Canal (Main line) ..	2,28,21,662	76,59,791
		Minor Branches on the Main line		
	16	Minor Branches of the main Rohri Canal	9,67,000	61,025
	17	Distributaries	3,61,732	21,683
	18	Aligning and excavating water-courses	2,73,644	....
		Total minor Branches ..	16,02,376	82,708
		Dsduct—recoveries from zamindars and Colonists ..	*—2,73,644*	....
		Net total, minor Branches ..	13,28,732	82,708
		Nasrat Branch		
	19	A—Preliminary Expenses	3,000	1,126
	20	B—Land	8,000	1,919
	21	D—Regulators (1 Regulator)	1,30,000	172
	22	E—Falls	3,000	....
	23	G—Bridges	87,525	....
	24	K—Buildings	1,79,400	76,083
		Details		
		Sub-divisional officers' Rest houses (5 Nos.) ..	Final details not yet decided.	43,856
		Sub-divisional office at Pad Idan		10,359
		Sub-divisional office at Nawabshah		10,641
		Additions and Alterations to Public Works Department Bungalow at Jam Saheb		11,227
		Darogas' Landhis		....
		Temporary Dispensaries (2 Nos.)		....
		Hospital Assistants' quarters (2 Nos.)		....
		Signallers' quarters and Sluice Establishment quarters		....
	25	L—Earthwork	3,68,200	1,29,007
	26	M—Plantation	7,718	....
	27	O—Miscellaneous	14,000	1,102
	28	P—Maintenance	14,088	202
	29	Distributaries	7,77,761	1,04,431
	30	Aligning and excavating water-courses	5,74,461	....
		Total ..	21,67,153	3,14,042
		Deduct recoveries from Colonists	*—5,74,461*	....
		Net total, Nasrat Branch ..	15,92,692	3,14,042
		Brought over ..	....	....

D—*contd.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
32,44,009	6,96,400	8,32,000	3,02,000	11,34,000*	9	*Includes Rs. 1,000 provided under Workmen's Compensation Act.
78	1,300	1,300	....	1,300	10	(a)
14,643	4,600	3,000	....	3,000	11	
2,708	8,500	5,600	5,700	11,300	12	(a)
1,32,626	2,06,500	5,01,000	5,000	5,06,000	13	(a)
....	1,500	....	....	....	14	(a)
10,693	4,100	....	3,000	3,000	15	(a)
48,13,354	17,92,343	18,65,900	4,62,100	23,28,000		
....	....	....	....	....		
48,13,354	17,92,343	18,65,900	4,62,100	23,28,000		
12,196	21,000	40,000	1,35,000	1,75,000	16	(a)
9,645	25,000	75,000	....	75,000	17	(a)
....	....	....	....	....	18	
21,841	46,000	1,15,000	1,35,000	2,50,000		
....	....	....	....	....		
21,841	46,000	1,15,000	1,35,000	2,50,000		
1,109	....	....	....	....	19	
890	14,000	....	....	....	20	(a)
....	5,000	....	25,000	25,000	21	(a)
....	....	....	20,000	20,000	22	(a) & (b)
....	....	....	10,000	10,000	23	(a)
35,912	30,840	....	21,300	21,300	24	(a)
26,785	17,000	....	11,700	11,700		(a)
1,616	9,000	....	....	....		(a)
5,774	4,840	....	....	....		
1,737	....	....	....	....		
....	....	....	1,400	1,400		(a)
....	....	....	3,000	3,000		(a)
....	....	....	2,000	2,000		(a)
....	....	....	3,200	3,200		(a)
....	10,000	70,000	....	70,000	25	
....	1,000	....	1,000	1,000	26	(a)
737	1,600	....	3,000	3,000	27	(a)
....	240	....	2,300	2,300	28	(a)
28,492	50,000	1,75,000	....	1,75,000	29	(a)
....	....	....	....	....	30	
67,140	1,12,680	2,45,000	82,600	3,27,600		
....	....	....	....	....		
67,140	1,12,680	2,45,000	82,600	3,27,600		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
Rohri Canal and Khairpur State Canals—I—Works—*continued.*		Brought forward ..	Rs.	Rs. ....
		Minor Branches of Nasrat Branch		
	31	Amurji and Gajra Branches	1,11,667	3,532
	32	Distributaries	....	
		Grand Total, Nasrat Branch ..	17,04,359	3,17,574
		Sehra Branch		
	33	A—Preliminary Expenses	3,000	889
	34	B—Land	9,000	75,890
	35	D—Regulators	50,500	....
	36	G—Bridges	26,000	....
	37	K—Buildings	81,300	54,031
		Details		
		Subdivisional officer's Rest House (1 No.)	Final details not yet arrived at.	13,019
		Subdivisional office at Tharushah		11,180
		Second Class Inspection Bungalow (1 No.).. ..		29,832
		Darogas' Landhi (1 No.)		....
	38	L—Earthwork	2,11,000	1,764
	39	M—Plantation	8,138	....
	40	O—Miscellaneous	9,000	1,320
	41	P—Maintenance	9,444	....
	42	Distributaries	1,95,556	10,254
	43	Aligning and excavating water-courses	1,99,998	....
		Total ..	8,02,936	1,44,148
		Deduct recoveries from Colonists	*—1,99,998*	....
		Net total, Sehra Branch ..	6,02,938	1,44,148
		Dad Branch		
	44	A—Preliminary expenses	3,000	1,599
	45	B—Land	8,000	1,785
	46	D—Regulators	50,500	....
	47	G—Bridges	16,650	....
	48	K—Buildings	88,400	1,07,131
		Details		
		First Class Inspection Bungalow (1 No.)	Final details not yet settled.	35,675
		Sub-divisional officers' Rest Houses (2 Nos.) ..		40,377
		Sub-divisional office at Moro		19,886
		Sub-divisional office at Daulatpur		9,943
		Darogas' Landhi (1 No.)		1,250
	49	L—Earthwork	1,18,500	....
	50	M—Plantation	7,612	128
	51	O—Miscellaneous	8,000	743
	52	P—Maintenance	9,255	160
	53	Distributaries	3,30,275	17,646
	54	Aligning and excavating water courses	2,61,207	....
		Total ..	9,01,399	1,29,192
		Deduct recoveries from Colonists	*—2,61,207*	....
		Net total, Dad Branch ..	6,40,192	1,29,192
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
2,893	500	5,000	5,000	10,000	31	(a)
....	20,000	80,000	....	80,000	32	(a)
70,033	1,33,280	3,30,000	87,600	4,17,600		
1,974	1,000	....	....	....	33	(a)
46,577	7,000	....	....	....	34	
....	....	....	....	....	35	
....	....	....	....	....	36	
16,693	37,300	....	1,300	1,300	37	(a)
5,043	8,000	....	....	....		
3,031	8,100	....	....	....		
8,619	21,200	....	....	....		
....	....	....	1,300	1,300		
454	9,000	....	....	....	38	(a)
....	200	....	....	....	39	(a)
434	600	....	1,000	1,000	40	(a)
....	260	....	....	....	41	(a)
9,336	50,000	1,17,000	....	1,17,000	42	(a)
....	....	....	....	....	43	
75,468	1,05,360	1,17,000	2,300	1,19,300		
....	....	....	....	....		
75,468	1,05,360	1,17,000	2,300	1,19,300		
1,605	200	....	....	....	44	(a)
1,471	....	....	....	....	45	
....	....	....	14,000	14,000	46	(a)
....	....	....	....	....	47	
58,573	17,807	....	....	....	48	
21,965	9,000	....	....	....		
20,111	5,162	....	....	....		
8,115	1,331	....	....	....		
8,382	1,064	....	....	....		
....	1,250	....	....	....		
....	14,000	48,000	....	48,000	49	(a)
....	....	500	....	500	50	(a)
579	1,800	....	....	....	51	(a)
....	500	1,000	....	1,000	52	(a)
11,229	6,000	41,000	....	41,000	53	(a)
....	....	....	....	....	54	
73,457	40,307	90,500	14,000	1,04,500		
....	....	....	....	....		
73,457	40,307	90,500	14,000	1,04,500		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(*a*)
Rohri Canal and Khairpur State Canals—I—Works—*continued.*		Brought forward ..	Rs.	Rs. ....
		Hala Branch		
	55	A—Preliminary Expenses	3,000	2,128
	56	B—Land	8,000	17,683
	57	D—Regulators	37,000	....
	58	G—Bridges	17,900	....
	59	K—Buildings	81,200	52,049
		Details		
		First Class Inspection Bungalow without office (1 No.).	Final details not yet settled.	33,111
		Additions and Alterations to Public Works Department Bungalow (1 No.)		....
		Sub-divisional officers' Rest House (1 No.)		8,940
		Sub-divisional office at Hala		9,998
		Sub-overseers' quarters at Saindad		....
		Darogas' Landhi (1 No.)		....
	60	L—Earthwork	1,47,300	90,986
	61	M—Plantation	6,930	....
	62	O—Miscellaneous	5,000	79
	63	P—Maintenance	8,363	180
	64	Distributaries	3,02,720	14,168
	65	Aligning and excavating water courses	2,15,847	....
		Total ..	8,33,260	1,77,273
		Deduct recoveries from Colonists	*—2,15,847*	....
		Net total, Hala Branch ..	6,17,413	1,77,273
		Nasir Branch		
	66	A—Preliminary Expenses	10,000	11,134
	67	B—Land	40,000	1,13,232
	68	D—Regulators	92,300	....
	69	G—Bridges	1,29,300	....
	70	K—Buildings	2,34,100	94,384
		Details		
		First Class Inspection Bungalow (1 No.)	Final details not yet settled.	34,728
		Second Class Inspection Bungalows (2 Nos.) ..		26,673
		Sub-divisional officers' Rest houses (7 Nos.) ..		22,869
		Sub-divisional offices at Nasir Head and Tando Allahyar		10,068
		Sub-divisional office at Tando Gulamali		46
		Sub-overseers' quarters at Nasir Head and Tando Gulamali		....
		Darogas Landhis (4 Nos.)		....
		Telegraph office, Sluice establishment and Mukadums quarters (2 Nos.)		....
		Hospital Wards (2 Nos.)		....
		Hospital Assistants' quarters (2 Nos.)		....
	71	L—Earthwork	8,63,700	1,88,922
	72	M—Plantation	24,990	....
	73	O—Miscellaneous	20,000	1,502
	74	P—Maintenance	31,157	320
	75	Distributaries	7,78,677	45,071
	76	Aligning and excavating water courses	6,31,523	....
		Total ..	28,55,747	4,54,565
		Deduct recoveries from Colonists	*—6,31,523*	....
		Net total, Nasir Branch ..	22,24,224	4,54,565
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
1,819	....	....	....	....	55	
14,312	....	....	....	....	56	
....	....	....	9,000	9,000	57	(a)
....	....	....	4,000	4,000	58	(a)
31,701	8,600	....	....	....	59	
19,488	2,600	....	....	....		
....	....	....	....	....		
5,521	3,000	....	....	....		
6,692	3,000	....	....	....		
....	....	....	....	....		
....	....	....	....	....		
9,810	8,000	....	....	....	60	
....	....	300	....	300	61	(a)
67	....	....	....	....	62	
....	200	500	....	500	63	(a)
9,621	42,500	68,000	....	68,000	64	(a)
....	....	....	....	....	65	
67,330	59,300	68,800	13,000	81,800		
....	....	....	....	....		
67,330	59,300	68,800	13,000	81,800		
8,416	....	....	....	....	66	
36,697	29,000	....	....	....	67	
....	15,000	23,000	....	23,000	68	(a)
....	....	....	32,000	32,000	69	(a)
81,886	3,250	....	24,000	24,000	70	(a)
28,723	1,700	....	....	....		
25,687	500	....	....	....		
18,654	750	....	10,000	10,000		(a)
8,801	300	....	....	....		
21	....	....	12,000	12,000		(a)
....	....	....	2,000	2,000		(a)
....	....	....	....	....		
....	....	....	....	....		
....	....	....	....	....		
....	....	....	....	....		
61,686	10,000	1,70,000	....	1,70,000	71	(a)
....	400	400	....	400	72	(a)
835	300	....	....	....	73	
34	400	1,100	....	1,100	74	(a)
26,606	86,000	1,00,000	8,000	1,08,000	75	(a)
....	....	....	....	....	76	
2,16,160	1,44,350	2,94,500	64,000	3,58,500		
....	....	....	....	....		
2,16,160	1,44,350	2,94,500	64,000	3,58,500		
....	....	....	....	....		

APPENDIX

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(*a*)
Rohri Canal and Khairpur State Canals—I—Works—*concluded.*		Brought forward ..	Rs.	Rs. ....
		Hyderabad Branch		
	77	A—Preliminary Expenses	3,000	1,822
	78	B—Land	10,006	21,586
	79	D—Regulators	53,000	....
	80	G—Bridges	17,175	....
	81	K—Buildings	88,400	68,954
		Details		
		First class Inspection Bungalow at Hyderabad ..	Final details not yet decided	39,408
		Rest House at Hyderabad		10,171
		Rest House at Tando Kaisar		8,988
		Sub-divisional office at Tando Kaisar		10,387
		Darogas' Landhis at miles 6·5 and 14·9		....
		Telegraph office and Sluice Establishment quarters at Mile 6·5		....
	82	L—Earthwork	1,69,700	1,23,740
	83	M—Plantation	6,169	....
	84	O—Miscellaneous	7,000	335
	85	P—Maintenance	7,956	615
	86	Distributaries	2,88,393	14,583
	87	Aligning and excavating water courses	2,29,621	....
		Total ..	8,80,414	2,31,635
		Deduct recoveries from Colonists ..	*—2,29,621*	....
		Net total, Hyderabad Branch ..	6,50,793	2,31,635
		East Khairpur Feeder		
	88	A—Preliminary Expenses	2,000	1,511
	89	B—Land	60,000	1,03,954
	90	G—Bridges	57,600	....
	91	L—Earthwork	3,26,600	4,46,536
	92	M—Plantation	2,604	....
	93	O—Miscellaneous	8,400	849
	94	P—Maintenance	4,557	....
	95	Distributaries	97,889	....
		Total, Khairpur Feeder East ..	5,59,650	5,52,850
		West Khairpur Feeder		
	96	A—Preliminary Expenses	300	....
	97	B—Land	20,000	19,021
	98	L—Earthwork	61,259	770
	99	M—Plantation	410	....
	100	O—Miscellaneous	4,000	....
	101	P—Maintenance	375	....
		Total, Khairpur Feeder West ..	86,344	19,791
	102	Special Tools and Plant ..	10,73,208	1,66,161
		Total I—Works—Rohri Canal System and Khairpur Feeders	3,23,09,515	99,35,688
		Carried over ..	....	....

(*a*) (1) Want of working estimate .. } The original or
(2) Excess over working estimate .. }

(*b*) The Excess over the revised recapitulation figures is being

D—*contd.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
1,613	....	....	....	....	77	
21,436	4,000	....	....	....	78	(*a*)
....	....	....	13,000	13,000	79	(*a*)
....	....	....	4,000	4,000	80	(*a*)
63,186	700	....	....	....	81	
37,379	200	....	....	....		
8,219	200	....	....	....		
8,595	300	....	....	....		
8,993	....	....	....	....		
....	....	....	....	....		
....	....	....	....	....		
90,681	15,000	....	....	....	82	
....	400	500	....	500	83	(*a*)
567	300	....	....	....	84	(*a*)
216	500	800	....	800	85	(*a*)
9,453	32,000	15,000	....	15,000	86	(*a*)
....	....	....	....	....	87	
1,87,152	52,900	16,300	17,000	33,300		
....	....	....	....	....		
1,87,152	52,900	16,300	17,000	33,300		
1,503	....	....	....	....	88	
77,217	....	....	....	....	89	(*b*)
....	....	....	....	....	90	
3,04,079	2,37,000	....	....	....	91	(*a*) & (*b*)
....	....	....	....	....	92	
63	....	....	....	....	93	
....	....	....	....	....	94	
....	....	....	....	....	95	
3,82,862	2,37,000	....	....	....		
....	....	....	....	....	96	
18,115	....	....	....	....	97	
755	....	....	....	....	98	
....	....	....	....	....	99	
....	....	....	....	....	100	
....	....	....	....	....	101	
18,870	....	....	....	....		
....	8,46,000	1,11,000	85,000	1,96,000	102	
59,26,527	34,56,840	30,09,000	8,80,000	38,89,000		
....	....	....	....	....		

revised estimates are under preparation.

dealt with in the second revised recapitulation under preparation.

APPENDIX

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
		Brought forward ..	Rs.	Rs. ....
		EASTERN NARA CANAL		
		A—Supply Channel		
Eastern Nara Canal System	1	A—Preliminary Expenditure	69,197	1,927
	2	B—Land	1,71,748	2,48,138
	3	G—Bridges	5,48,250	....
	4	K—Buildings (Details not yet decided)	22,500	....
	5	L—Earthwork	31,64,570	23,372
	6	M—Plantation	6,720	....
	7	O—Miscellaneous	5,059	1,483
		Total, Supply Channel ..	39,88,044	2,74,920
		B—Containing Banks from Head of natural Channel to Makhi Weir		
		and		
		C—Flood Diversion Bank		
	8	A—Preliminary Expenditure	63,000	42,805
	9	B—Land	1,45,000	30,112
	10	C—Works	4,20,000	....
	11	K—Buildings	3,40,000	2,05,566
		Details		
		Officers' bungalows (1 No.)	Final details not yet decided.	29,540
		Office blocks (1 No.)		44,991
		Inspection Bungalows and Sub-divisional Officers' Rest Houses		98,776
		Hospitals, Workshops and Store Sheds		....
		Quarters for subordinates, clerks and menials, etc. ..		32,259
		Proportionate share for Headquarter Buildings ..		....
	12	L—Earthwork—		
		Containing Bank Right Side	12,54,633	9,26,234
		Flood Diversion Bank Left Side	25,28,000	10,70,679
	13	M—Plantation	40,000	2,374
	14	O—Miscellaneous	1,19,367	27,622
	15	P—Maintenance	90,000	8,877
		Total, Containing Banks from Head of natural Channel to Makhi Weir and Flood Diversion Bank ..	50,00,000	23,14,269
		D—Mithrao Canal (Remodelling)		
		Mithrao Canal (Main Line)		
		(1) Works		
	16	Head Works	1,22,729	....
		(2) Main Canal and Branches		
	17	A—Preliminary Expenditure	30,513	6,222
	18	B—Land	54,120	45
	19	D—Regulators (6 Nos.)	2,30,608	....
	20	G—Bridges (8 Nos.)	1,38,148	....
	21	H—Escapes (2 Nos.)	4,00,000	....
	22	K—Buildings	1,86,900	1,62,266
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
1,205	300	....	22,000	22,000	1	(*a*)
2,50,535	7,700	....	....	....	2	(*a*) & (*b*)
....	....	....	....	....	3	
....	....	....	....	....	4	
10,779	60,000	1,80,000	....	1,80,000	5	(*a*)
....	....	....	....	....	6	
587	....	....	500	500	7	
2,63,106	68,000*	1,80,000	22,500	2,02,500*		* In Appendix A these amounts are shown under Lloyd Barrage Circle.
43,296	2,000	....	....	....	8	(*a*)
1,424	16,500	....	60,000	60,000	9	(*a*)
....	....	....	....	....	10	
2,07,987	73,800	27,000	....	27,000	11	(*a*)
61,672	....	....	....	....		(*a*)
60,439	9,140	4,000	....	4,000		(*a*)
48,021	56,790	20,000	....	20,000		(*a*)
....	....	....	....	....		
25,620	7,870	3,000	....	3,000		(*a*)
12,235	....	....	....	....		(*a*)
3,93,767	1,27,300	50,000	70,000	1,20,000	12	
56,764	2,29,300	2,50,000	91,000	3,41,000		
....	3,800	3,000	6,000	9,000	13	(*a*)
14,811	14,000	15,000	1,400	16,400	14	(*a*)
698	9,500	7,000	....	7,000	15	(*a*)
7,18,747	4,76,200	3,52,000	2,28,400	5,80,400		
....	....	....	....	....	16	
10,661	....	....	....	....	17	(*a*)
1,354	....	....	20,000	20,000	18	(*a*)
....	....	....	....	....	19	
....	....	....	....	....	20	
....	....	....	....	....	21	
1,60,178	260	....	....	....	22	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
		Brought forward..	Rs.	Rs. ....
		Details		
Eastern Nara Canal System —*continued.*		Officers' Bungalows (1 No.)	Final details not yet decided.	29,540
		Office Blocks		56,832
		Inspection Bungalow and Sub-divisional Officers' Rest Houses		32,706
		Hospitals, workshops and store sheds		4,948
		Quarters for subordinates, clerks, menials, etc. ..		38,240
	23	L—Earth Work	11,28,616	....
	24	M—Plantation	90,773	....
	25	O—Miscellaneous	32,072	....
	26	P—Maintenance	20,199	192
		Total Mithrao (Main Canal) ..	23,11,949	1,68,725
		Nabisar Branch		
	27	A—Preliminary Expenditure	9,100	2,100
	28	B—Land	30,163	12,617
	29	D—Regulators (2 Nos.)	29,043	....
	30	G—Bridges (6 Nos.)	32,825	....
	31	K—Buildings	80,429	69,563
		Details		
		Office blocks	Final details not yet settled.	5,727
		Inspection Bungalows and Sub-divisional Officers' Rest Houses		41,859
		Quarters for subordinates, clerks, menials, etc. ..		21,977
	32	L—Earth Work	4,00,000	2,63,073
	33	M—Plantation	20,475	48
	34	O—Miscellaneous	12,074	168
	35	P—Maintenance	12,493	192
		Total, Nabisar Branch ..	6,26,602	3,47,761
		Naokot Branch		
	36	A—Preliminary Expenditure	9,510	3,510
	37	B—Land	33,497	29,600
	38	D—Regulators (4 Nos.)	45,573	....
	39	F—Cross Drainage Works	88,000	....
	40	G—Bridges (5 Nos.)	24,005	....
	41	K—Buildings	1,21,037	1,00,165
		Details		
		Office Blocks	Final Details not yet settled	11,508
		Inspection Bungalows and Subdivisional Officers' Rest Houses		41,894
		Quarters for subordinates, clerks, menials, etc. ..		46,763
	42	L—Earth Work	3,00,000	....
	43	M—Plantation	24,570	....
	44	O—Miscellaneous	13,358	....
	45	P—Maintenance	14,690	....
		Total, Naokot Branch ..	6,74,240	1,33,275
		Total, (2) Main Canal and Branches ..	36,12,791	6,49,761
		Carried over..	....	....

D—*contd.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
30,758	....	....	....	....		(a)
57,022	....	....	....	....		(a)
30,475	50	....	....	....		
4,901	....	....	....	....		
37,022	210	....	....	....		(a)
....	....	....	80,000	80,000	23	(a)
....	....	....	....	....	24	
....	....	....	....	....	25	
....	700	700	1,500	2,200	26	(a)
1,72,193	960	700	1,01,500	1,02,200		
2,043	....	....	....	....	27	
7,363	....	....	....	....	28	
....	....	....	25,000	25,000	29	(a)
....	....	....	16,000	16,000	30	(a)
33,702	32,200	....	....	....	31	
729	4,000	....	....	....		
22,582	18,000	....	....	....		
10,391	10,200	....	....	....		
....	55,500	70,000	....	70,000	32	
....	100	50	950	1,000	33	(a)
97	....	....	....	....	34	
....	150	200	800	1,000	35	(a)
43,205	87,950	70,250	42,750	1,13,000		
3,675	....	....	....	....	36	
22,498	4,800	....	....	....	37	
....	....	....	....	....	38	
....	....	....	....	....	39	
....	....	....	....	....	40	
33,940	51,360	....	15,000	15,000	41	
2,522	8,060	....	....	....		
16,456	24,000	....	....	....		
14,962	19,300	....	15,000	15,000		(a)
....	....	....	....	....	42	
....	....	....	....	....	43	
....	....	....	....	....	44	
....	150	200	600	800		(a)
60,113	56,310	200	15,600	15,800		
2,75,511	1,45,220	71,150	1,59,850	2,31,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
Eastern Nara Canal System —*continued.*		Brought forward ..	Rs.	Rs. ....
		(3) Distributaries		
	46	A—Preliminary Expenditure	9,32,351	35,134
	47	B—Land	....	3,317
	48	L—Earth Work	....	....
		Total, (3) Distributaries ..	9,32,351	38,451
		(4) Drainage and Protective Works		
	49	A—Preliminary Expenditure	6,006	....
	50	B—Land	40,336	....
	51	C—Works	42,643	....
	52	L—Earth Work	3,14,933	....
		Total, (4) Drainage and Protective Works ..	4,03,918	....
		Total, Mithrao Canal (Remodelling) ..	50,71,789	6,88,212
		Deduct recoveries from Zamindars and Colonists ..	....	....
		Net Total, Mithrao Canal (Remodelling) ..	50,71,789	6,88,212
		E—Khipro Canal		
		(1) Works		
	53	Head Works	61,364	....
		(2) Main Canal and Branches		
	54	A—Preliminary Expenditure	19,110	5,750
	55	B—Land	80,386	66,682
	56	D—Regulators	1,31,978	....
	57	G—Bridges	42,543	....
	58	H—Escapes (1 No.)	14,280	....
	59	K—Buildings	2,35,682	1,53,474
		Details		
		Officers' Bungalows	Final details not yet decided.	....
		Office Blocks		30,373
		Inspection Bungalows and sub-divisional officers' Rest Houses		86,300
		Hospitals, Workshops and Store Sheds		....
		Quarters for subordinates, clerks and menials, etc. ..		36,801
	60	L—Earthwork	6,14,695	5,74,892
	61	M—Plantation	42,997	450
	62	O—Miscellaneous	25,816	....
	63	P—Maintenance	24,570	1,120
		Total, Khipro Canal (Main Line) ..	12,32,057	8,02,368
		Samarjo Branch		
	64	A—Preliminary Expenditure	6,006	1,609
	65	B—Land	18,100	40,964
	66	D—Regulators	21,788	....
	67	G—Bridges	12,637	....
	68	K—Buildings	72,744	38,697
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
31,814	3,280	....	5,000	5,000	46	(*a*)
293	20,000	....	10,000	10,000	47	(*a*) and (*b*)
....	....	....	50,000	50,000	48	(*a*) and (*b*)
32,107	23,280	....	65,000	65,000		
....	....	....	....	....	49	
....	....	....	....	....	50	
....	....	....	....	....	51	
....	....	....	....	....	52	
....	....	....	....	....		
3,07,618	1,68,500	71,150	2,24,850	2,96,000		
....	....	....	....	....		
3,07,618	1,68,500	71,150	2,24,850	2,96,000		
....	....	....	....	....	53	
5,743	....	....	....	....	54	
52,614	30,000	....	....	....	55	(*a*)
....	....	....	20,000	20,000	56	(*a*)
....	....	....	30,000	30,000	57	(*a*)
....	....	....	....	....	58	
1,24,007	19,000	....	10,000	10,000	59	
....	....	....	....	....		
27,674	800	....	....	....		
74,057	6,800	....	....	....		
....	....	....	....	....		
22,276	11,400	....	10,000	10,000		(*a*)
94,783	82,900	1,20,000	....	1,20,000*	60	* Includes Rs. 500 as provision under Workmen's Compensation Act.
....	400	....	1,000	1,000	61	(*a*)
....	....	....	....	....	62	
....	1,000	....	1,200	1,200	63	
2,77,147	1,33,300	1,20,000	62,200	1,82,200		
1,614	....	....	....	....	64	
4,422	11,000	....	....	....	65	
....	....	....	....	....	66	
....	....	....	....	....		
6,727	30,000	....	....	....		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(*a*)
Eastern Nara Canal System —*continued.*		Brought forward ..	Rs.	Rs. ....
		Details		
		Inspection Bungalows and Sub-divisional Officers' Rest Houses	Final details not yet decided.	27,535
		Quarters for subordinates, clerks, menials, etc. ..		11,162
	69	L—Earthwork	1,62,713	1,04,863
	70	M—Plantation	12,285	....
	71	O—Miscellaneous	10,724	....
	72	P—Maintenance	7,543	....
		Total, Samarjo Branch ..	3,24,540	1,86,133
	73	(*3*) *Distributaries*	8,08,275	4,62,446
	74	(*4*) *Drainage and Protective Works*	2,44,963	....
		Total, Khipro Canal System ..	26,71,199	14,50,947
		Deduct recoveries from Zamindars and Colonists ..	....	....
		Net Total, Khipro Canal System ..	26,71,199	14,50,947
		F—Thar Canal (Remodelling)		
		(2) *Main Canal and Branches*		
	75	A—Preliminary expenses	4,500	2,500
	76	B—Land	20,000	9,778
	77	C—Works	70,000	....
	78	K—Buildings	89,473	88,040
		Details		
		Office Blocks	Final details not yet decided.	14,978
		Inspection Bungalows and Sub-divisional Officers' Rest Houses		52,481
		Quarters for subordinates, clerks and menials ..		20,581
	79	L—Earthwork	1,00,000	....
	80	M—Plantation	....	96
	81	O—Miscellaneous	1,000	111
	82	P—Maintenance	....	960
		Total, Thar Canal (Main line) ..	2,84,973	1,01,485
	83	(*3*) *Distributaries*	3,40,000	25,190
	84	(*4*) *Drainage and Protective Works*	10,000	5,775
		Total, Thar Canal System ..	6,34,973	1,32,450
		Deduct recoveries from Zamindars and Colonists ..	....	....
		Net Total, Thar Canal (Remodelling) ..	6,34,973	1,32,450
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during, 1926-27	Works in Progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
3,264	23,400	....	....	....		
3,463	7,000	....	....	....		
....	....	....	30,000	30,000	69	
....	....	....	2,000	2,000	70	(a)
....	....	....	....	....	71	
....	....	....	1,000	1,000	72	(a)
12,763	41,000	....	33,000	33,000		
12,871	5,000	....	50,000	50,000	73	
....	....	....	....	....	74	
3,02,781	1,79,300	1,20,000	1,45,200	2,65,200		
....	....	....	....	....		
3,02,781	1,79,300	1,20,000	1,45,200	2,65,200		
2,500	....	....	....	....	75	
....	5,000	10,000	....	10,000	76	(c)
....	....	....	....	....	77	
79,767	1,200	....	....	....	78	
13,418	....	....	....	....		
48,338	1,000	....	....	....		
18,011	200	....	....	....		
....	12,000	49,000	....	49,000	79	(a)
....	....	200	....	200	80	(a)
65	50	....	....	....	81	
....	800	800	....	800	82	
82,332	19,050	60,000	....	60,000		
12,304	26,450	40,000	....	40,000	83	(a)
5,861	....	....	....	....	84	
1,00,497	45,500	1,00,000	....	1,00,000		
....	....	....	....	....		
1,00,497	45,500	1,00,000	....	1,00,000		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
		Brought forward ..	Rs.	Rs. ....
		G—Jamrao Canal (Remodelling)		
Eastern Nara Canal System —*concluded.*	85	Jamrao Canal Remodelling	10,00,000	....
		H—Special Tools and Plant		
	86	H—Special Tools and Plant	5,29,828	6,41,060
		Total I—Works, Eastern Nara System ..	1,88,95,833	55,01,858
Right Bank Canal System.		RIGHT BANK CANAL SYSTEM		
North-Western Perennial Canal.		*North-Western Perennial Canal*		
		I—Works		
		(2) *Main Canal and Branches—Main Line*		
	1	A—Preliminary expenses		26,144
	2	B—Land		7,36,830
	3	D—Regulators (5 Nos.)		178
	4	G—Bridges (14 Nos.)		155
	5	K—Buildings		3,03,183
		Details		
		Inspection Bungalows complete with outhouses—		
		3 I Class		68,777
		6 II Class		48,196
		Out offices to Inspection Bungalows—		
		3 I Class 6 II Class		23,934
		Subordinates' rest houses with outhouses as bungalows (8 Nos.)		70,805
		Establishment quarters, i.e., quarters for Lower Subordinates, Signallers, Darogas, Chowkidars, etc. ..	The distribution is not yet finally settled.	18,042
		Temporary Hospitals and Dispensaries with hospital assistants' quarters		1,116
		Dispensaries 9 Nos.		
		Hospitals with hospital assistants' quarters 3 Nos. ..		23,220
		Executive Engineer's office at Shahdadkot ..		17,973
		Executive Engineer's office at Gari Yasin ..		8,718
		Subdivisional office at Shahdadkot		8,718
		Subdivisional office at Garhi Yasin		7,145
		Subdivisional offices (3 Nos.)		4,901
		Telegraph offices with sluice establishment quarters (5 Nos.)		323
		Additions and alterations to old Inspection Bungalow at Bagarji		315
		Making a garden round the second Class Inspection Bungalow at Bagarji		1,000
		Making a garden round the first Class Inspection Bungalow at Garhi Yasin		....
		Proportionate share of the cost of head quarter buildings		....
		Making a garden and planting trees, nurseries in the compound of the new buildings at Shahdadkot.		
		Carried over ..	....	....

(*a*) (1) Want of working estimate
(2) Excess over do.
} The original or revised estimates are

(*b*) The excess over figure of revised recapitulation will be dealt with in the

D—*contd.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during, 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
11,763*	....	....	....	....	85	*This is made up of Rs. A—Preliminary expenditure .. 11,590 O—Miscellaneous .. 173 (a) 11,763
5,14,932	26,200	....	....	....†	86	†A provision of Rs. 20,500 has been made for "special tools and plant" but it has been included in the provision made for "L—Earthwork."
22,19,444	9,63,700	8,23,150	6,20,950	14,44,100		
22,518	2,740	3,000	....	3,000	1	(a)
2,99,262	1,49,000	20,000	2,000	22,000	2	(a)
....	10,170	....	1,90,000	1,90,000	3	
....	1,05,150	2,00,000	1,00,000	3,00,000	4	(a)
1,74,066	60,476	49,600	50,600	1,00,200	5	(a)
49,243	13,450	3,000	....	3,000		
21,455	3,500	11,000	25,000	36,000		(a) (a)
11,932	2,000	6,000	6,000	12,000		
30,317	9,125	16,000	7,000	23,000		(a)
8,564	1,000	7,000	8,000	15,000		(a)
1,054	....	....	600	600		(a)
17,899	5,300	....	....	....		
3,074	14,900	....	....	....		
7,425	1,300	....	....	....		
8,549	1	....	....	....		
929	6,500	4,000	....	4,000		(a)
....	500	2,600	4,000	6,600		(a)
321	....	....	....	....		
147	....	....	....	....		
1,038	....	....	....	....		
12,119	1,900	....	....	....		(a)
....	1,000	....	....	....		
....	....	....	....	....		

under preparation.

second revised recapitulation under preparation.

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4(a)
			Rs.	Rs.
Right Bank Canal System —*continued.*		Brought forward ..	....	....
North-Western Perennial Canal —continued.	6	L—Earthwork		38,55,018
	7	M—Plantation		1,960
	8	O—Miscellaneous		13,291
	9	P—Maintenance		5,859
	10	Minor Branches *ex* Main Canal and Major Branches ..		....
	11	Distributaries		15,212
	12	Aligning and excavating water courses		....
	13	Drainage and Protective Works		5,544
		Total, North Western Perennial Canal (Main Line) ..		49,63,374
		Deduct.—Recoveries from zamindars and colonists ..		....
		Net total, North Western Perennial Canal (Main Line).		49,63,374
		Khirtar Branch		
	14	A—Preliminary expenses		13,065
	15	B—Land		1,24,334
	16	D—Regulators (5 Nos.)		....
	17	F—Other Cross Drainage Works		....
	18	G—Bridges (4 district and 2 village road bridges) ..		914
	19	H—Escapes		....
	20	K—Buildings		1,48,374
		Details	The distribution is not yet finally settled.	
		Inspection Bungalows—		
		2 I Class 5 II Class.		82,588
		Out offices to above I and II Bungalows—		
		2 I Class 5 II Class		17,569
		Subordinates' rest houses with outhouses as bungalows on main line and distributaries (7 No.)		32,292
		Temporary hospitals and dispensaries with hospital assistants' quarters (7 dispenasaries and 2 temporary hospitals with quarters)		6,612
		Subordinates, Signallers and sluice establishment quarters and Darogas landhis		8,723
		Planting and maintaining trees and making garden in the compound of 2nd class Inspection Bungalow at 20th mile, Khirtar Branch		300
		Constructing the approach road to Inspection Bungalow at 20th mile, Khirtar Branch		290
	21	L—Earthwork		10,47,723
	22	M—Plantation		28,220
	23	O—Miscellaneous		30,635
	24	P—Maintenance		35,532
	25	Minor Branches *ex.* Main Canal and Branches ..		....
	26	Distributaries		2,46,054
	27	Aligning and excavating water courses		....
	28	Drainage and Protective Works		....
		Total ..		16,74,851
		Deduct—Recoveries from zamindars and colonists ..		....
		Net total, Khirtar Branch ..		16,74,851
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during, 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
29,34,896	34,200	5,46,000	....	5,46,000	6	(a)
....	960	....	3,000	3,000	7	(a)
3,866	12,550	2,000	5,000	7,000	8	(a)
1,789	4,876	....	8,000	8,000	9	(a)
....	....	....	50,000	50,000	10	(a)
11,234	6,170	75,000	1,00,000	1,75,000	11	(a)
....	....	....	....	....	12	
2,810	2,760	....	....	....	13	(a)
34,50,441	3,89,052	8,95,600	5,08,600	14,04,200		
....	....	....	....	....		
34,50,441	3,89,052	8,95,600	5,08,600	14,04,200		
12,723	1,000	500	....	500	14	(a)
17,600	66,000	20,000	....	20,000	15	
....	....	....	15,000	15,000	16	(a)
....	....	....	....	....	17	
730	300	....	25,000	25,000	18	(a)
....	....	....	....	....	19	
46,131	37,202	30,000	30,000	60,000	20	
24,198	20,650	19,000	20,000	39,000	..	(a)
5,256	5,500	....	....	....	..	
9,835	11,021	11,000	10,000	21,000		(a)
....	....	....	....	....		
6,161	....	....	....	....		
422	....	....	....	....	..	(a)
259	31	....	....	....	..	
333	25,000	1,20,000	....	1,20,000	21	
....	500	....	2,000	2,000	22	
1,553	4,900	....	4,000	4,000	23	
375	1,100	....	500	500	24	
....	....	....	....	....	25	
17,332	9,250	3,500	1,50,000	1,53,500	26	
....	....	....	....	....	27	
....	....	....	....	....	28	
96,777	1,45,252	1,74,000	2,26,500	4,00,500	..	
....	....	....	....	....	..	
96,777	1,45,252	1,74,000	2,26,500	4,00,500	..	
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
Right Bank Canal System —*continued.*			Rs.	Rs.
		Brought forward ..	....	....
		Shahdadkot Branch		
North-Western Perennial Canal—concluded.	29	A—Preliminary expenses		9,596
	30	B—Land		23,912
	31	D—Regulators (2 Nos.)		315
	32	F—Cross Drainage Works		....
	33	G—Bridges (1 District and 2 Village Road Bridges) ..		252
	34	H—Escapes		....
	35	K—Buildings		39,187
		Details		
		Constructing II class Inspection Bungalow near Sujawal		23,667
		Do. out office for do. ..		5,332
		Subordinates' Rest house, type B, near Sujawal ..		9,501
		Temporary dispensary and medical officer's quarters near Warioso		687
	36	L—Earthwork		2,34,438
	37	M—Plantation		....
	38	O—Miscellaneous		2,670
	39	P—Maintenance		70
	40	Minor Branches *ex* Main Canal and Branches ..		....
	41	Distributaries		17,278
	42	Aligning and excavating water courses		....
	43	Drainage and Protective Works		1,040
		Total ..		3,28,758
		Deduct—Recoveries from zamindars and colonists ..		....
		Net total, Shahdadkot Branch ..	The distribution is not yet finally settled.	3,28,758
		Ratodero Branch		
	44	A—Preliminary expenses		7,145
	45	B—Land		33,671
	46	D—Regulators (2 Nos.)		126
	47	F—Cross Drainage Works		....
	48	G—Bridges (3 Village road)		189
	49	H—Escapes		....
	50	K—Buildings		....
	51	L—Earthwork		1,54,904
	52	M—Plantation		....
	53	O—Miscellaneous		432
	54	P—Maintenance		20
	55	Minor Branches *ex* Main Canal and Branches ..		....
	56	Distributaries		1,27,417
	57	Aligning and excavating water courses		....
	58	Drainage and Protective Works		262
		Total ..		3,24,166
		Deduct—Recoveries from zamindars and colonists ..		....
		Net total, Ratodero Branch ..		3,24,166
		Special Tools and Plant		
	59	Special Tools and Plant		7,747
		Total I—Works, North-Western Perennial Canal ..		72,98,896
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1926-27			Item No.	Remarks
Actual to end of 1925-26	Probable during, 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
8,176	1,663	....	....	....	29	(a)
2,783	29,596	7,500	....	7,500	30	(a)
68	100	....	20,000	20,000	31	(a)
....	....	....	....	....	32	
....	180	....	9,000	9,000	33	(a)
....	....	....	....	....	34	
15,714	16,722	....	....	....	35	(a)
11,938	8,753	....	....	....	..	(a)
1,865	2,450	....	....	....		
1,911	4,550	....	....	....		
....	969	....	....	....		
2,66,017	71,040	....	....	....	36	(a)
....	....	....	500	500	37	(a)
2,179	619	....	....	....	38	(a)
40	....	....	1,500	1,500	39	(a)
....	....	....	....	....	40	
10,101	20,750	2,50,000	....	2,50,000	41	(a)
....	....	....	....	....	42	
267	400	....	....	....	43	
3,05,345	1,82,070	2,57,500	31,000	2,88,500		
....	....	....	....	....		
3,05,345	1,82,070	2,57,500	31,000	2,88,500		
5,669	1,667	....	....	....	44	
8,780	67,404	7,500	....	7,500	45	(a)
86	40	....	10,000	10,000	46	(a)
....	....	....	....	....	47	
10	100	....	9,000	9,000	48	(a)
....	....	....	....	....	49	
....	....	....	....	....	50	
....	20,000	40,000	....	40,000	51	(a)
....	....	....	....	....	52	
375	11	....	....	....	53	(a)
13	....	....	1,000	1,000	54	(a)
....	....	....	....	....	55	
5,519	1,290	1,05,000	....	1,05,000	56	
....	....	....	....	....	57	
67	100	....	....	....	58	
20,519	90,612	1,52,500	20,000	1,72,500		
....	....	....	....	....		
20,519	90,612	1,52,500	20,000	1,72,500		
4,064	450	....	....	....	59	
38,77,146	8,07,436	14,79,600	7,86,100	22,65,700		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (a)
Right Bank Canal System —*continued.*			Rs.	Rs.
		Brought forward ..	....	....
		Central Rice Canal—(Main Line)		
Central Rice Canal.	1	A—Preliminary expenses		19,293
	2	B—Land		4,48,435
	3	D—Regulators (3 Nos.)		60
	4	E—Falls		20
	5	F—Cross Drainage Works		....
	6	G—Bridges (16 Nos.)		235
	7	H—Escapes		....
	8	K—Buildings		1,77,304
		Details		
		Inspection Bungalows, complete with outhouses, stables, wells, etc.—		
		2—1st class		24,937
		6—2nd class		28,499
		Out offices at same places as above bungalows (6 Nos.)		18,837
		Subordinates' Rest houses (6 Nos.)		60,994
		Telegraph offices and sluice establishment quarters at regulators		1,888
		Lower subordinates', signallers' and chowkidars' quarters, etc.		3,950
		Constructing Darogas' Landhis		1,888
		Six temporary dispensaries and two temporary hospitals and hospital assistants' quarters		1,116
		Constructing Sub-Divisional offices at Ruk, mile 50, Dokri, Kambar and mile 60.		34,872
		Proportionate cost of Head quarter buildings ..		....
		Additions and alterations to old inspection bungalow at Bagarji		323
		Additions and alterations to old inspection bungalow at Ruk		....
	9	L—Earthwork		43,53,565
	10	M—Plantation		120
	11	O—Miscellaneous	The distribution is not yet finally settled.	2,142
	12	P—Maintenance		866
	13	Minor Branches *ex* Main Canal and Major Branches..		2,462
	14	Distributaries		3,300
	15	Aligning and excavating water courses		....
	16	Drainage and Protective Works		....
		Total ..		50,07,802
		Deduct—Recoveries from zamindars and colonists ..		....
		Net total, Central Rice Canal (Main line) ..		50,07,802
		Begari Branch		
	17	A—Preliminary expenses		11,397
	18	B—Land		1,700
	19	D—Regulators		....
	20	F—Other Cross Drainage Works		....
	21	G—Bridges		....
	22	K—Buildings		....
	23	L—Earthwork		....
	24	M—Plantation		....
	25	O—Miscellaneous		126
	26	P—Maintenance		....
	27	Minor Branches *ex* Main Canal and Major Branches..		....
	28	Distributaries		7,073
	29	Aligning and excavating water courses		....
		Total ..		20,296
		Deduct—Recoveries from zamindars and colonists ..		....
		Net total, Begari Branch ..		20,296
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1926-27			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Works in Progress	Works not Commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
17,053	3,900	300	....	300	1	(a)
2,66,045	1,53,000	2,90,000	....	2,90,000	2	(a)
....	100	20,000	....	20,000	3	(a)
....	50	30,000	....	30,000	4	(a)
....	....	....	....	....	5	
....	1,56,200	4,50,000	....	4,50,000	6	(a)
....	....	....	....	....	7	
1,31,481	29,975	7,000	600	7,600	8	
20,596	5,307	....	....	....		(a)
22,007	....	....	....	....		
16,454	300	....	....	....		
39,140	5,500	....	....	....		
....	....	....	....	....		
676	3,480	3,000	....	3,000		(a)
1,720	....	....	....	....		
1,033	....	4,000	600	4,600		(a)
20,241	4,988	....	....	....		
9,293	400	....	....	....		(a)
321	....	....	....	....		
....	10,000	....	....	....		
4,83,707	14,75,000	13,10,000	....	13,10,000*	9	* Includes Rs. 3,000 as
....	340	1,000	300	1,300	10	(a) provision under Work-
945	4,793	4,500	....	4,500	11	(a) men's Compensation
185	994	1,000	3,000	4,000	12	(a) Act.
270	1,800	50,000	....	50,000	13	(a)
7,952	1,300	2,000	....	2,000	14	(a)
....	....	....	....	....	15	
....	....	....	....	....	16	
9,07,638	18,25,452	21,65,800	3,900	21,69,700		
....	....	....	....	....		
9,07,638	18,25,452	21,65,800	3,900	21,69,700		
4,078	....	....	....	....	17	
2,493	....	....	....	....	18	(a)
....	....	....	....	....	19	
....	....	....	....	....	20	
....	....	....	....	....	21	
....	....	....	....	....	22	As this branch is to be
....	....	....	....	....	23	abandoned no provision
....	....	....	....	....	24	has been made.
120	....	....	....	....	25	
....	....	....	....	....	26	
....	....	....	....	....	27	
4,128	....	....	....	....	28	
....	....	....	....	....	29	
10,819	....	....	....	....		
....	....	....	....	....		
10,819	....	....	....	....		
....	....	....	....	....		

Main Head.	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
Right Bank Canal System —*continued.*		Brought forward ..	....	....
		Ghar Branch		
Central Rice Canal—continued.	30	A—Preliminary expenses		1,280
	31	B—Land		....
	32	C—Works		....
	33	D—Regulators (1 No.)		....
	34	K—Buildings		21,328
		Details		
		Inspection Bungalows complete with outhouses, stables, wells, etc :—		
		1 1st class .. }		....
		1 2nd class .. }		
		Outhouses to above Bungalows—		
		1 1st class .. }		....
		1 2nd class .. }		
		Sub-divisional Officers' rest houses at same places as bungalows		12,610
		Lower Subordintes' quarters		....
		Sub-divisional office at mile 9 (Kambar)		8,718
	35	L—Earthwork		....
	36	M—Plantation		....
	37	O—Miscellaneous		....
	38	P—Maintenance		160
	39	Minor Branches *ex* Main Canal and Major Branches		1,554
	40	Distributaries		1,718
	41	Aligning and excavating water courses		....
		Total ..		26,040
		Deduct—Recoveries from zamindars and colonists	The distribution is not yet finally settled.	....
		Net Total, Ghar Branch ..		26,040
		Dhamrao Branch		
	42	A—Preliminary expenses		839
	43	B—Land		....
	44	C—Works		....
	45	D—Regulators (2 Nos.)		....
	46	G—Bridges (2 Nos.)		....
	47	K—Buildings		....
		Details		
		Sub-divisional Officers' rest houses at Khaderi and Garbi		....
		Lower Subordinates' quarters		....
	48	L—Earthwork		....
	49	M—Plantation		....
	50	O—Miscellaneous		....
	51	P—Maintenance		....
	52	Minor Branches *ex* Main Canal and Major Branches		521
	53	Distributaries		848
	54	Aligning and excavating water courses		....
		Total ..		2,208
		Deduct—Recoveries from zamindars and colonists ..		....
		Net Total, Dhamrao Branch ..		2,208
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
292	200	200	....	200	30	
....	....	....	....	....	31	
....	....	....	....	....	32	
....	....	....	20,000	20,000	33	(a)
21,740	425	21,000	....	21,000	34	(a)
....	....	4,000	....	4,000		(a)
....	....	5,000	....	5,000		(a)
12,720	425	9,000	....	9,000		(a)
....	....	3,000	....	3,000		(a)
9,020	....	....	....	....		(a)
....	....	....	....	....	35	
....	....	....	....	....	36	
....	....	....	....	....	37	
....	435	250	....	250	38	(a)
648	565	20,000	....	20,000	39	(a)
341	500	1,000	....	1,000	40	(a)
....	....	....	....	....	41	
23,021	2,125	42,450	20,000	62,450		
....	....	....	....	....		
23,021	2,125	42,450	20,000	62,450		
97	200	200	....	200	42	
....	....	....	....	....	43	
....	....	....	....	....	44	
....	....	....	10,000	10,000	45	(a)
....	....	....	....	....	46	
....	....	16,000	2,000	18,000	47	(a)
....	....	16,000	....	16,000		(a)
....	....	....	2,000	2,000		(a)
....	....	....	....	....	48	
....	....	....	....	....	49	
....	....	....	....	....	50	
....	....	....	....	....	51	
11	200	5,000	....	5,000	52	(a)
19	200	500	....	500	53	
....	....	....	....	....	54	
127	600	21,700	12,000	33,700		
....	....	....	....	....		
127	600	21,700	12,000	33,700		
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation.	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
Right Bank Canal System —*continued.*		Brought forward	....	....
		Mehar Branch		
Central Rice Canal—concluded.	55	A—Preliminary expenses		1,100
	56	B—Land		....
	57	C—Works		....
	58	D—Regulators (1 No.)		....
	59	K—Buildings		....
		Details		
		Sub-divisional Officers' rest house at Mehar ..		....
		Out offices at Mehar		....
		Lower Subordinates' quarters at Mehar		....
		Darogas' Landhis		....
	60	L—Earthwork		....
	61	M—Plantation		....
	62	O—Miscellaneous		....
	63	P—Maintenance		....
	64	Minor Branches *ex* Main Canal and Major Branches		1,004
	65	Distributaries		1,676
	66	Aligning and excavating water courses		....
		Total ..		3,780
		Deduct—Recoveries from zamindars and colonists ..		....
		Net Total, Mehar Branch ..		3,780
		Special Tools and Plant		
	67	Special Tools and Plant	The distribution is not yet finally settled.	....
		Total, I—Works, Central Rice Canal ..		50,60,126
		South-Eastern Perennial Canal (Main Line)		
South-Eastern Perennial Canal.	1	A—Preliminary Expenses		41,502
	2	B—Land		4,36,867
	3	C—Works		....
	4	D—Regulators (19 Nos.)		....
	5	E—Falls		....
	6	F—Cross Drainage Works		....
	7	G—Bridges (26 Nos.)		....
	8	H—Escapes		....
	9	K—Buildings		2,63,588
		Details		
		Constructing Inspection Bungalows complete with outhouses, stables, wells, etc.—		
		I Class Bungalows (2 Nos.)		68,001
		II Class Bungalows (2 Nos.)		5,503
		Additions and alterations to old Inspection Bungalow at Bagarji		323
		Additions and alterations to existing two offices, stables, etc.		4,908
		Subordinates' rest houses with outhouses at some places as bungalows (7 Nos.)		71,129
		Telegraph offices and Sluice establishment quarters ..		2,276
		Lower subordinates', clerks', signallers' and chowkidars' quarters		19,671
		Darogas' Landhis		....
		Temporary dispensaries and hospital and Hospital Assistants' quarters		1,115
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
196	200	300	....	300	55	
....	....	....	....	....	56	
....	....	....	....	....	57	
....	....	....	10,000	10,000	58	(*a*)
....	....	....	....	....	59	(*a*)
....	....	....	....	....		(*a*)
....	....	....	....	....		(*a*)
....	....	....	....	....		(*a*)
....	....	....	....	....		(*a*)
....	....	....	....	....	60	
....	....	....	....	....	61	
....	....	....	....	....	62	
....	....	....	....	....	63	
54	500	2,000	....	2,000	64	(*a*)
12	400	1,000	....	1,000	65	
....	....	....	....	....	66	
262	1,100	3,300	10,000	13,300		
....	....	....	....	....		
262	1,100	3,300	10,000	13,300		
....	....	....	1,09,333	1,09,333	67	
9,41,867	18,29,277	22,33,250	1,55,233	23,88,483		
29,469	12,260	....	....	....	1	
3,64,694	62,500	12,000	2,000	14,000	2	(*a*)
....	....	....	....	....	3	
....	....	68,500	58,000	1,26,500	4	(*a*)
....	....	....	....	....	5	
....	....	....	....	....	6	
....	59,000	1,00,000	1,24,600	2,24,600	7	(*a*)
....	....	....	35,000	35,000	8	(*a*)
2,27,547	29,250	....	43,900	43,900	9	
67,396	550	....	....	....		
....	....	....	....	....		
321	....	....	....	....		Portion charged to this Canal.
4,008	300	....	....	....		
67,751	8,260	....	....	....		(*a*)
461	1,000	....	26,600	26,600		(*a*)
....	10,600	....	....	....		(*a*)
....	....	....	6,000	6,000		(*a*)
1,033	....	....	11,300	11,300		(*a*)
....	....	....	....	....		

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
Right Bank Canal System —*continued.*		Brought forward ..	....	....
South-Eastern Perennial canal—continued.		Constructing Sub-divisional Offices at Dadu, Larkana and Naodero		26,164
		Constructing two Executive Engineers' offices at mile 50 (Larkana) and Dadu		46,440
		Purchasing Bungalow at Radhan and Converting the same into Sub-divisional officer's rest house and Sub-divisional office mile 76		9,400
		Additions and alterations to existing P. W. Chowki at Sita Village		....
		Additions and alterations to existing Subordinates' quarters to convert it into Sub-divisional rest house at Sita Village		5,683
		Proportionate cost of head quarter buildings at Karachi		2,975
	10	L—Earthwork		26,82,110
	11	M—Plantation		3,310
	12	O—Miscellaneous		15,440
	13	P—Maintenance		1,155
	14	Minor Branches *ex*-Main Canal and Major Branches ..		....
	15	Distributaries		2,21,316
	16	Aligning and excavating water courses		....
	17	Drainage and protective works		....
		Total ..		36,65,288
		Deduct—Recoveries from zamindars and colonists ..		....
		Net Total, South Eastern Perennial Canal (Main Line).		36,65,288
		Johi Branch		
	18	A—Preliminary expenses		9,764
	19	B—Land		29,617
	20	C—Works		....
	21	D—Regulators (2 Nos.)	The distribution is not yet finally settled.	....
	22	E—Falls		....
	23	F—Cross Drainage Works		....
	24	G—Bridges		....
	25	H—Escapes		....
	26	K—Buildings		69,241
		Details		
		Constructing 2nd class Inspection bungalows (3 Nos.).		22,850
		Additions and alterations to existing Bungalow at Sita.		6,161
		Out offices to existing bungalows at Sita and Phulji.		10,885
		Constructing Sub-divisional Officers' rest houses (3 Nos.)		18,082
		Additions and alterations to Sub-divisional Officers' rest house at Khairpur Nathan Shah		....
		Constructing Sub-divisional Offices at Sita, Johi and Khairpur Nathan Shah		8,532
		Constructing Lower Subordinates' quarters at Johi, Khairpur, Nathan Shah, K. N. Son, Chinni and Daim Miani		2,731
		Constructing Sluice establishment quarters ..		....
		Constructing Darogas' Landhis		....
	27	L—Earthwork		....
	28	M—Plantation		....
	29	O—Miscellaneous		1,040
	30	P—Maintenance		200
	31	Minor branches *ex*-Main Canal and Major Branches		....
	32	Distributaries		....
	33	Aligning and excavating water courses		....
		Total ..		1,09,862
		Deduct—Recoveries from zamindars and colonists ..		....
		Net Total, Johi Branch ..		1,09,862
		Carried over ..	....	....

D—*contd.*

Outlay		Budget for 1927-1928			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
....	....	....	....	....		
25,725	....	....	....	....		
46,925	....	....	....	....		
6,400	3,000	....	....	....		(a)
600	2,140	....	....	....		(a)
....	3,200	....	....	....		
6,927	200	....	....	....		(a)
8,70,941	6,98,100	4,92,000	....	4,92,000	10	
1,903	3,090	8,000	....	8,000	11	(a)
6,390	7,829	5,340	....	5,340	12	(a)
613	3,930	7,360	1,000	8,360	13	(a)
....	....	....	....	....	14	
66,350	3,07,380	2,27,793	2,55,489	4,83,282	15	(a)
....	....	....	....	....	16	
....	....	....	....	....	17	
15,67,907	11,83,339	9,20,993	5,19,989	14,40,982		
....	....	....	....	....		
15,67,907	11,83,339	9,20,993	5,19,989	14,40,982		
5,744	2,000	1,000	....	1,000	18	
975	30,500	10,000	....	10,000	19	
....	....	....	....	....	20	
....	....	....	21,660	21,660	21	(a)
....	....	....	....	....	22	
....	....	....	....	....	23	
....	....	....	11,400	11,400	24	(a)
....	....	....	....	....	25	
15,975	54,600	12,417	42,240	54,657	26	(a)
4,848	17,000	7,257	18,000	25,357		(a)
....	15,000	....	....	....		
5,095	....	1,000	4,500	5,500		(a)
4,722	20,600	4,000	7,500	11,500		(a)
....	....	60	2,440	2,500		(a)
720	....	....	3,000	3,000		
590	2,000	....	2,500	2,500		(a)
....	....	....	2,300	2,300		(a)
....	....	....	2,000	2,000		(a)
1,36,427	64,500	65,000	....	65,000	27	(a)
....	....	....	....	....	28	
540	560	1,000	....	1,000	29	(a)
....	298	425	....	425	30	(a)
....	....	....	....	....	31	
....	28,000	66,700	49,000	1,15,700	32	(a)
....	....	....	....	....	33	
1,59,661	1,80,393	1,56,542	1,24,300	2,80,842		
....	....	....	....	....		
1,59,661	1,80,398	1,56,542	1,24,300	2,80,842		
....	....	....	....	....		

APPENDIX

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
Right Bank Canal System —*concluded.*		Brought forward ..	....	....
		Special Tools and Plant	The distribution is not yet finally settled.	
South-Eastern Perennial Canal—concluded.	34	Special Tools and Plant		....
		Total, South Eastern Perennial Canal ..		37,75,150
		Grand Total, I Works for Right Bank Canal System ..	4,27,04,654	1,61,34,172
		Manchar Drain and Regulator		
Manchar Drain and Regulator.	1	A—Preliminary Expenses	The distribution is not yet finally settled.	....
	2	B—Land		....
	3	D—Regulators		....
	4	K—Buildings		....
		Details		
		Constructing II class Inspection Bungalow at Sehwan Out offices for do. ..		....
	5	L—Earthwork		....
		Total ..		....
		Special Tools and Plant		
	6	Special Tools and Plant		....
		Total, Manchar Drain and Regulator ..	62,21,145	....

(*a*) (1) Want of working estimate.
(2) Excess over working estimate. } The original or revised estimates are under preparation.

D—*contd.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Works in progress	Works not commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	....	....	....	....		
....	800	61,500	2,10,477	2,71,977	34	(a)
17,27,568	13,64,537	11,39,035	8,54,766	19,93,801		
65,46,581	40,01,250	48,51,885	17,96,099	66,47,984		
.....	....	....	10,000	10,000	1	(a)
.....	....	....	13,850	13,850	2	(a)
.....	....	....	30,000	30,000	3	(a)
5,123	13,000	....	....	....	4	(a)
5,123	13,000	....	....	....		(a)
....	....	....	2,00,000	2,00,000	5	(a)
5,123	13,000	....	2,53,850	2,53,850		
....	....	....	6,94,666	6,94,666	6	(a)
5,123	13,000	....	9,48,516	9,48,516		

APPENDIX

Main Head	Item No.	Sub-head and name of work	Amount provided for in the Revised Recapitulation	Amount of sanctioned detailed working estimate
1	2	3	4	4 (*a*)
			Rs.	Rs.
		Brought forward ..	....	....
		ABSTRACT		
		I—Works—		
		Barrage including Canal head Regulators ..	5,77,32,106	1,88,64,812
		Rohri Canal System and Khairpur Feeders ..	3,23,09,515	99,35,688
		Eastern Nara Canal System	1,88,95,833	55,01,858
		Right Bank Canal System	4,27,04,654	1,61,24,172
		Manchar regulator and Drains	62,21,145	....
		Rectangulation, Surveying, Levelling, etc., to be done by the Government of India Survey Party ..	....	....
		Deduct—Savings recently reported by the C. E., L. C. and C. C. on the current year's grant ..	....	....
			§15,78,63,253	5,04,36,530
		Lump deduction for probable savings	....	....
		Add—Expenditure incurred on the project prior to December 1920 on preliminary surveys and investigations and certain other charges the final allocation and distribution of which has not yet been settled but which is already included in the administrative accounts of that project ..	....	....
		Total, I—Works ..	15,78,63,253	5,04,36,530
		II—Establishment ..	2,60,02,294	....
		III—Tools and Plant	*41,44,201	....
		IV—Suspense	....	....
		Deduct—Receipts on capital account	....	....
		Grand Total ..	18,80,09,748	5,04,36,530
		Deduct—Salvage Value	—74,64,680	
			18,05,45,068	
		Deduct—Share of cost of the Barrage payable by Khairpur State	—25,37,000	
		Total, Direct charges ..	17,80,08,068	

D—*concld.*

Outlay		Budget for 1927-28			Item No.	Remarks
Actual to end of 1925-26	Probable during 1926-27	Work in Progress	Work not Commenced	Total		
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.		
1,33,53,042	47,35,810	19,35,600	24,52,800	43,88,400		
59,26,527	34,56,840	30,09,000	8,80,000	38,89,000		
22,19,444	9,63,700	8,23,150	6,20,950	14,44,100		
65,46,581	40,01,250	48,51,885	17,96,099	66,47,984		
5,123	13,000	....	9,48,516	9,48,516		
....	1,80,000	3,35,000	1,80,000	5,15,000		
....	—12,13,000	....	....	....		
2,80,50,717	1,21,37,600	1,09,54,635	68,78,365	1,78,33,000		§ This amount is arrived at after deducting recoveries to be made from colonists and zamindars on the Rohri Canal and Right Bank Canal Systems (Rs. 1,01,58,500); but it is inclusive of the salvage value (Rs. 74,64,680) which is deducted separately in this column.
....	....	....	....	*—25,09,000*		
+10,45,496	....	....	....	....		
2,90,96,213	1,21,37,600	1,09,54,635	68,78,365	1,53,33,000		
59,65,883	29,32,400	....	....	30,79,000		
11,51,337	5,88,000	....	....	6,16,000		* Rs. 1,90,00,000 transferred to I—Works for Special Tools and Plant in the Barrage.
10,02,704	1,28,000	....	....	1,96,000		
—21,575	....	....	....	....		
3,71,94,562	1,57,86,000	....	....	1,92,24,000		

APPENDIX E

Lloyd Barrage and Canals Construction Project

Sub-head II—Establishments

Number 1926-27	Number 1927-28	Particulars	Actuals, 1925-26	Budget estimate, 1926-27	Budget Estimate, 1927-28: Provision for items provided for in budget estimate, 1926-27	Budget Estimate, 1927-28: Provision for items not provided in budget estimate, 1926-27	Budget Estimate, 1927-28: Total	Remarks
		SIND	Rs.	Rs.	Rs.	Rs.	Rs.	
		Lloyd Barrage and Canals Construction						
		I—Chief Engineer						
		(a) *Pay of Officers*—						
1	1	Chief Engineer at Rs. 3,000 ..		36,000	36,000	..		Non-voted.
		Special pay		1,920	1,920	..		Do.
		Passage pay		600	..	..		
1	1	Executive Engineer ..		12,900	14,350	..		Non-voted.
		Special pay		1,700	1,892	..		Do.
		Passage pay		600	..	..		
		Provision for increment ..		250	..	..		
1	1	Assistant Engineer ..		6,120	5,180	..		
		Special pay		930	814	..		
		Provision for increment ..		1,010	..	..		
		Duty allowance		600	600	..		
				62,630	60,756		60,756	
		(b) *Pay of establishment*—						
1	1	Upper Subordinate, 100-12-460		3,792	3,948	..		
		Special pay		683	701	..		
1	1	Upper Subordinate (temporary)		3,672	3,828	..		
		Petty Establishment (do.)		5,220	5,160	..		
		Office Establishment (do.)		71,474	74,774	(1)720		
1	1	Sub-divisional allowance ..		900	900	..		
				85,741	89,311	720	90,031	
		(c) *Allowances*—						
		Compensatory allowance		..	1,600	..		Non-voted.
		Do. do. ..		..	740	..		
		House rent allowance ..		1,845	..	..		
		Do. do. ..		1,638	3,071	..		
		Travelling allowance ..		4,500	3,000	..		Non-voted.
		Do. do. ..		3,500	4,000	..		
		Local allowance		..	..	(a) 900		(a) This item which involves recurring expenditure was sanctioned by Government during 1926-27.
				11,483	12,411	900	13,311	
		(d) *Contingencies*—						
		Contingencies		15,000	13,300	..		
				15,000	13,300		13,300	
		Leave salary and officiating allowance.		190	..	..	4,465	
		Deduct—Leave salary and officiating allowance.		—190	..	..	—4,465	
		Rounding ..		—54	..	..	+2	
		Deduct—Probable saving ..		..	..	..	100	Non-voted.
		Do. ..		..	..	..	8,700	
		Total, I—Chief Engineer ..		1,74,800			1,68,600	
		II—Specialist Officers						
		(a) *Pay of Officers*—						
1	1	Executive Engineer, Power Supply and Workshop Division.		12,300	12,600	..		
		Sind allowance ..		1,200	1,200	..		
				13,500	13,800		13,800	
		Total, II—Specialist Officers ..		13,500			13,800	

Rs. 24,57,568 for pay of officers and establisment allowances and contingencies.

APPENDIX E—*contd.*

Number		Particulars	Actuals, 1925-26	Budget estimate, 1926-27	Budget Estimate, 1927-28			Remarks
1926-27	1927-28				Provision for items provided for in budget estimate, 1926-27	Provision for items not provided in budget estimate, 1926-27	Total	
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..		..	..	..	..	
		III—Superintending Engineers						
		(*a*) *Pay of Officers*—						
4	5	Superintending Engineers ..		93,600	1,26,400	..		Non-voted.
1	..	Do. do. ..		23,400	..	..		
		Special pay ..		7,680	9,600	..		Non-voted.
		Do.		1,920	..	..		
		Passage pay		1,800	..	..		
		Provision for increment ..		2,500	..	..		
		Do. do. ..		900	..	..		
5	3	Assistant Engineers ..		28,680	18,150	..		
		Special pay		4,267	2,681	..		
		Provision for increment ..		80	..	..		
		Duty allowance		1,800	1,800	..		
		Sind allowance		1,200	2,400	..		Non-voted.
		Do.		1,200	..	..		
2	1	Temporary Engineer ..		12,950	7,850	..		
		Deduct—Probable savings ..		22,000	22,000	..		Non-voted.
							1,46,881	
				1,59,977	1,46,881			
		(*b*) *Pay of Establishment*—						
4	2	Upper Subordinates (permanent).		10,944	4,776	..		
		Special pay		2,216	1,024	..		
..	2	Upper Subordinate (temporary)		..	..	5,400		
		Petty Establishment (do.)		17,204	15,956	..		
		Office Establishment (do.)		80,311	81,512	..		
4	3	Subdivisional allowances ..		3,600	2,700	..		
							1,11,368	
				1,14,275	1,05,968	5,400		
		(*c*) *Allowance, etc.*—				(*a*)		
		Local allowance		..	..	774		
		House rent allowance ..		5,480	5,830	..		Non-voted.
		Do. do. ..		3,291	1,702	..		
		Compensatory allowance ..		1,871	910	..		
		Travelling allowance ..		14,500	14,200	..		Non-voted.
		Do. do. ..		28,380	17,200	..		
							40,616	
				53,522	39,842	774		
		(*d*) *Contingencies*—						
		Contingencies	Rs. 24,57,569 for pay of officers and establishment allowances and contingencies.	43,900	36,600	..	36,600	
		Leave salary and officiating allowance.		592			5,491	
		Deduct—Leave salary and officiating allowance.		592			—5,491	
..		Rounding ..		+26			+35	
		Deduct—Probable saving ..		..			200	Non-voted.
		Do.		..			16,500	
		Total, III Superintending Engineers.		3,71,700			3,18,800	
		IV—Executive						
		(*a*) *Pay of Officers*—						
8	13	Executive Engineers ..		95,400	1,65,400			Non-voted.
		Carried over ..		95,400	1,65,400			

(*a*) This item which involves recurring expenditure was sanctioned by Government during 1926-27.

APPENDIX E—*contd.*

Number		Particulars	Actuals, 1925-26	Budget Estimate, 1927-28				Remarks
1926-27	1927-28			Budget estimate, 1926-27	Provision for items provided for in budget estimate, 1926-27	Provision for items not provided in budget estimate, 1926-27	Total	
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..		..	..	..	..	
		IV—Executive—contd.						
				95,400	1,65,400			
		(*a*) *Pay of Officers*—contd.						
		Special pay		13,632	21,513	..		Non-voted.
		Overseas pay		7,050	..	..		
		Passsage pay		3,600	..	..		
		Provision for increment ..		1,950	..	..		
		Sind allowance		8,400	13,200	..		Non-voted.
5	..	Executive Engineers ..		52,500	..	..		
		Special pay		6,476	..	..		
		Provision for increment ..		1,150	..	..		
		Sind allowance		4,800	..	..		
2	3	Assistant Executive Engineers .		12,000	22,400	..		Non-voted.
		Special pay		1,908	2,968	..		Do.
		Overseas pay		1,800	..	..		
		Provision for increment ..		450	..	..		
		Sind allowance		600	1,200	..		Non-voted.
22	31	Assistant Engineers 250—20—750		1,19,760	1,53,252	..		
		Sind allowance		..	..	12,650		
		Special pay		16,986	21,457	..		
		Provision for increment ..		1,940	..	..		
51	56	Temporary Engineers ..		2,90,295	3,04,025	(3) 17,300		
		Deduct—Probable savings ..		14,000	18,000	..		Non-voted.
				6,26,697	6,87,415	29,950	7,17,365	
		(*b*) *Pay of establishment*—						
14	11	Upper subordinate (permanent)		34,147	29,940	..		
		Special pay		7,155	5,956	..		
8	..	Lower subordinates ..		11,060	..	..		
		Special pay		2,489	..	..		
76	88	Upper subordinates (temporary)		1,94,791	2,09,365	(4) 6,000		
178	183	Lower subordinates (do.)..		2,02,287	2,04,410	(5) 3,520		
19	19	Sub-divisional allowances ..		17,100	17,100	..		
3	2	Apprentices (temporary) ..		3,600	1,680	..		
16	16	Divisional accountants (permanent)		26,270	28,600	..		
		Special pay		4,614	4,926	..		
		Duty allowance		2,650	2,300	..		
6	13	Divisional Accountants (temporary).		8,150	13,464	(3) 5,346		
4	..	Divisional Accountants (Temporary) Leave reservists ..		5,520	..	..		
		Duty allowance		2,400	2,620	..		
		Petty establishment (temporary)		1,69,040	1,65,210	..		
		Office establishment (temporary).		3,51,984	3,61,223	(55)37,018		
				10,43,257	10,46,794	51,884	10,98,678	
		(*c*) *Allowances*—						
		House-rent allowance ..		5,860	1,904	..		Non-voted.
		Do. do. ..		61,946	50,371	..		
		Compensatory allowance ..		..	2,060	..		
		Travelling allowance ..		21,908	30,180	..		Non-voted.
		Do. do. ..		3,33,396	2,69,850	..		
				4,23,110	3,54,365		3,54,365	
		(*d*) *Contingencies*—						
		Contingencies		1,87,200	1,81,150	..	1,81,150	
		Leave salary and officiating allowance.		2,874	..	..	65,620	
		Deduct—Leave salary and officiating allowance.		—2,874	..	..	—65,620	
		Rounding ..		+36	..	..	+42	
		Deduct—Probable saving ..		..	..	..	(1,200	Non-voted.
		Do. do. ..		..	..	..	1,19,100	
		Total, IV—Executive ..		22,80,300	..	..	22,31,300	

Rs. 24,57,569 for pay of officers and establishment, allowances and contingencies.

APPENDIX E—*contd.*

Number 1926-27	Number 1927-28	Particulars	Actuals, 1925-26	Budget estimate, 1926-27	Budget estimate, 1927-28: Provision for items provided for in budget estimate, 1926-27	Budget estimate, 1927-28: Provision for items not provided in budget estimate, 1926-27	Budget estimate, 1927-28: Total	Remarks
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..						
		Expenditure in England						
		Leave, deputation, salaries, etc.		50,000			55,000	Non-voted.
		Do. do. ..		2,000			10,000	
		Loss or gain by exchange ..		16,700			18,400	Non-voted.
		Do. do. ..		700			3,400	
		Sterling overseas pay ..		31,900			30,000	Non-voted.
		Do. do. ..		3,600			3,600	
		Loss or gain by exchange ..		10,600			10,000	Non-voted.
		Do. do. ..		1,300			1,200	
		Total, expenditure in England ..		1,16,800			1,31,600	
		V.—MEDICAL						
		(*a*) *Pay of Officers.*—						
		Special pay to Civil Surgeon ..		1,800	1,800	..		
1	1	Inspecting Medical Officer ..		4,800	5,040	..		
	1	Temporary Inspector		..	..	(*a*) 1,500	8,340	(*a*) This item which involves recurring expenditure was sanctioned by Government during 1926-27.
				6,600	6,840	1,500		
		(*b*) *Pay of Establishment.*—						
..	7	Subordinate Medical Service Officers		..	6,972	..		
11	6	Subordinate Medical Service Officers (temporary)		12,748	3,888	(2) 3,120		
1	1	Nurse (temporary) ..		1,650	1,800	..		
..	1	Compounder		..	480	..		
11	10	Compounders (temporary) ..		5,760	5,100	..		
8	8	Dressers (temporary) ..		2,904	2,880	..		
5	5	Sweepers (temporary) ..		1,032	1,200	..		
29	36	Peons and Messengers (temporary .. .. .. Ward Orderly (temporary) .. Chowkidars, Bhisties and Khalasis (temporary) ..		6,840	6,960	(7) 2,124		
		Special pay		780	1,116	..		
..	2	Clerks		..	..	1,320	36,960	
				31,714	30,396	6,564		
		(*c*) *Allowances, etc.*—				(*b*) 2,240		(*b*) This item which involves recurring expenditure was sanctioned by Government during 1926-27.
		Compensatory allowance ..		..	..			
		Travelling allowance ..		8,820	8,300	..		
		House rent allowance ..		..	312	..	10,852	
				8,820	8,612	2,240		
		(*d*) *Contingencies.*—						
		Contingencies		21,100	26,250	..	26,250	
		Add—Leave allowance and officiating allowance ..		..	..	..	1,283	
		Deduct—Leave allowance and officiating allowance ..		..	..	..	—1,283	
		Deduct—Probable saving ..		..	..	..	4,200	
		Rounding		—34	..	..	—2	
		Total, Medical Establishment..		68,200	..	..	78,200	

Rs. 24,57,569 for pay of officers and establishment allowances and contingencies.

APPENDIX E—*contd.*

Number		Particulars	Actuals, 1925-26	Budget estimate, 1926-27	Budget estimate, 1927-28			Remarks
1926-27	1927-28				Provision for items provided for in budget estimate, 1926-27	Provision for items not provided in budget estimate, 1926-27	Total	
			Rs.	Rs.	Rs.	Rs.	Rs.	
		VII—Special Revenue						
		(a) *Pay of Officers*—						
1	1	Revenue Officer at 3,000 ..		36,000	36,000	..		Non-voted.
		Special pay		1,920	1,920	..		Do.
		Passage pay		600	..	..		
1	1	Chitnis to Revenue Officer ..		2,760	2,895	..		
		Special pay		442	465	..		
							41,280	
				41,722	41,280			
		(b) *Pay of Establishment*—						
9	16	Office Establishment (temporary)		10,680	11,113	(a) (7) 7,388		(a) This item which involves recurring expenditure was sanctioned by Government during 1926-27.
		Special pay		312	262	..		
17	15	Petty Establishment (temporary)		3,840	3,708	..		
							22,471	
				14,832	15,083	7,388		
		(c) *Allowances*—						
		House rent allowance ..		3,950	4,000	..		Non-voted.
		Do. do. ..		1,392	1,326	..		
		Tentage allowance ..		360	360	..		Non-voted.
		Do. do. ..		120	120	..		
		Travelling allowance ..		3,500	3,500	..		Non-voted.
		Do. do. ..		9,200	6,300	..		
		Local allowance		1,003	1,326	..		
							16,932	
				19,525	16,932			
		(d) *Contingencies*—						
		Contingencies		6,000	6,000	..	6,000	
		Leave and officiating allowance		256	..	..	1,189	
		Deduct—Leave and officiating allowance		—256			—1,189	
		Deduct—Probable saving ..		..	..	..	4,200	
		Rounding		+21			—83	
		Total, Special Revenue ..		82,100	..		82,400	
		(a) *Grants-in-aid contribution, etc.*—						
		Contributions for Passages of officers transferred to or from other Governments Departments, etc., etc. ..		..			7,800	Non-voted.
		Secretariat charges debitable to the L. B. and C. C. Project..		..			46,500	
		Abstract—						
		Total I—Chief Engineer ..		1,74,800			1,68,600	
		„ II—Specialist Officers		13,500			13,800	
		„ III—Superintending Engineers ..		3,71,700			3,18,800	
		„ IV—Executive Engineers ..		22,80,300			22,31,300	
		„ Expenditure in England		1,16,800			1,31,600	
		„ V—Medical Establishment ..		68,200			78,200	
		„ VII—Revenue Establishment ..		82,100			82,400	
		Grant-in-aid contribution, etc. ..		..			7,800	
		—Secretariat charges debitable to the L. B. and C. C. Project		..			46,500	
		Grand Total	24,57,569	31,07,400			30,79,000	
		Voted		26,26,400			24,78,000	
		Non-voted		4,81,000			6,01,000	

Rs. 24,57,569 for pay of officers and establishment, allowances and contingencies.

LLOYD BARRAGE AND CANALS CONSTRUCTION

Statement showing requirements of Plant and Machinery for the year 1927-28 (Chargeable to 1—Works)

S. No.	Quantity	Description	Rate	Unit	India	Abroad	Remarks
1	2	3	4	5	6	7	8
			Rs.		Rs.	Rs.	
		LLOYD BARRAGE CIRCLE					
		II.—Railways					
1	2 Miles	Two feet gauge track complete with steel sleepers, 22 Lbs, rails, 11 Lbs. sleepers	6,500	Mile	13,000	..	
2	5 ,,	Cost of 3 miles track, 2 miles renewals and replacements	25,000	,,	1,25,000	..	
3	8 Sets	Points and Crossings	540	Per set	4,320	..	
4	2	Leanotos for smithy, one on right and one on left bank	200	Each	400	..	
		III.—Fleet					
5	Lot	Pontoons for pile drivers ..	..	Lot	44,500	77,500	Part payment. Provision is made to cover over laps of expenditure as they will probably not be all delivered and paid for during the current year. The provision covers ⅓ English cost and ½ Indian cost.
6	Lot	Pontoons for floating pumping plant.	..	,,	3,400	11,400	Provision is made to cover over laps of expenditure in case the payments are not completed, in the current year. The provision approximately covers ⅓rd of cost.
7	Lot	Dry dock for repairs to floating craft.	..	,,	60,000	..	
		IV.—Cranes					
8	6 Sets	Electrical gear for converting hand operated Scotch derrick cranes to electric drive	2,200	Set	13,200	..	
		V.—Pumping Plant					
9	Lot	Sets of electrically driven pumping plant	..	Lot	4,700	21,500	Remarks against Item 6 apply here also.
		VI.—Pile Drivers					
10	Lot	Pile Driving Plant	..	Lot	12,000	1,48,000	Remarks against Item 8 apply here also.
		XII.—Water Supply Plant					
11	Lot	Miscellaneous additions and alterations.	..	Lot	2,000	..	
		XIII.—Mortar Mills					
12	2 Sets	Sets of Mortar Mills each consisting of six pans with shafting, etc., complete	23,400	Set	46,800	..	
13	,,	Mortars with switch gear for above ..	1,400	,,	2,800	..	
14	,,	Foundations, carriage and erection for above	3,500	,,	7,000	..	
		XV.—Electric Power Plant					
15	Lot	Cables and transmission line materials	..	Lot	50,000	..	
		XVII.—Arch Centres and Supports					
16	7 Sets	Arch Centres and supports ..	34,400	Set	2,40,800	..	
		XIX.—Miscellaneous Plant					
17	Lot	Miscellaneous tanks lifting gear buoys, etc., etc.	..	Lot	1,50,000	50,000	
		XXI.—Repairs to Plant					
18	Lot	Heavy repairs to Dredgers, etc. ..	..	Lot	20,000	..	
19	,,	Do. to Railway Plant ..	..	Lot	10,000	..	
20	,,	Repairs to Plant	..	Lot	75,000	..	

Statement showing requirements of Plant and Machinery for the year 1927-28 (Chargeable to I—Works)—contd.

S. No.	Quantity	Description	Rate	Unit	India	Abroad	Remarks
1	2	3	4	5	6	7	8
		C.—Works	Rs.		Rs.	Rs.	
21	4	Cills and grooves for regulator gates.	8,800	Each	..	35,200	
22	12	Cills and grooves for Barrage gates..	8,000	,,	..	96,000	
23	1,207 tons	Steel sheet piling for permanent works	160·5	Ton	27,796	1,65,928	
		XXV—Customs Duty					
24	Lot	Customs on value of Rs. 6,05,563 provided under Column abroad. C.—Works ..Rs. 81,240 VI.—Special T. P. .. 31,216					
						1,12,456	
		Deduct:—Credits on account of depreciation and creditable to Special Tools and Plant as under :—			9,12,716	7,17,984	
		Power Supply Division .. Rs. 94,000					
		Right Works Division .. ,, 44,800					
		Left Works Division .. ,, 48,100		..			
			1,86,900				
		Communications Division—					
		Railway Plant .. 1,50,000					
		Dredgers 1,81,800					
			3,31,800				
		Total, Credits ..	5,18,700		—5,18,700	..	
				Net Total.	3,94,016	7,17,984*	= Rs. 11,12,000
							*Made up of
							English Expenditure .. Rs. 4,54,160
							Loss by Exchange .. 1,51,368
							Customs .. 1,12,456
							7,17,984
		Eastern Nara Circle					
25	Lot	Spares for 2 Dragline Excavators (30-B)	..	Lot	..	20,500	Expenditure in England .. 15,000
							Loss by Exchange .. 5,000
							Customs .. 500
		Rohri Canal Circle					20,500
26	1	30-B, Bucyrus Diesel Driven Machine	70,000	Each	..	70,000†	†Made up of
27	Lot	Spare parts to dragline excavators ..	..	Lot	1,26,000	..	English Expenditure .. 51,600
					1,26,000	70,000	Loss by Exchange .. 17,200
							Customs .. 1,200
							70,000
		Western Circle					= Rs. 1,96,000
28	2	Motor Lorries	6,833	Each	..	13,666	
29	3	Dragline excavators with 2 Motor tractors and 10 Baker Navy scrapers	2,27,000	,,	..	6,81,000	
30	27·6 tons	Rolled Steel beams and joists ..	136·6	Ton	..	3,772	
31	33 ,,	Gates Stoney for Regulators ..	820	,,	..	27,060	
32	33 ,,	Rollers, Boxes, Cast, Iron grooves and other accessories	929·3	,,	..	30,668	
33	2	Two 30-B Excavating Machines ..	1,02,500	Each	..	2,05,000	
34	1	Motor Lorry	5,477	,,	..	5,477	
35	50 Tons	Gates Stoney for Regulators ..	1,025	Ton	..	51,250	
36	50 ,,	Roller, Boxes, Cast, iron grooves and other accessories for the gates ..	1,161·6	,,	..	58,083	
					..	10,75,976 §	§Expenditure in
							England .. 7,87,300
							Loss by Exchange .. 2,62,432
							Customs Duty .. 26,244
							10,75,796
		Grand Total ..			5,20,016	18,84,460‡	= Rs. 24,04,476
							‡Expenditure in
							England .. 13,08,060
							Loss by Exchange .. 4,36,000
							Customs Duty .. 1,40,400
							18,84,460

Statement showing requirements of Plant and Machinery for the year 1927-28 (Chargeable to I—Works)—contd.

Abstract of the Cost of Stores

——	Lloyd Barrage Circle	Rohri Canal Circle	Eastern Nara Circle	North-Western Circle	Western Circle	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure in England	4,54,160	51,600	15,000	....	7,87,300	13,08,060
Loss by Exchange ..	1,51,368	17,200	5,000	....	2,62,432	4,36,000
Customs Duty ..	1,12,456	1,200	500	....	26,244	1,40,400
Total ..	7,17,984	70,000	20,500	....	10,75,976	18,84,460
Expenditure in India ..	*3,94,016	1,26,000	....	....	....	5,20,016
Grand Total ..	11,12,000	1,96,000	20,500	....	10,75,976	24,04,476

	Rs.
*Total cost of stores to be obtained in India is ..	9,12,716
Deduct—Credit on account of depreciation as detailed in the statement	—*5,18,700*
Net Expenditure in India ..	3,94,016

LLOYD BARRAGE AND CANALS CONSTRUCTION

Statement showing requirements of Plant and Machinery for the year 1927-28 chargeable to the head "Suspense."

S. No.	Quantity	Description	Rate	Unit	India	Abroad	Remarks
1	2	3	4	5	6	7	8
		LLOYD BARRAGE CIRCLE					
		XXII—Quarry Plant	Rs.		Rs.	Rs.	
1	1	Air Compressor, 235 C. ft. ..	5,000	Each	5,000	..	
2	Lot	Foundations, housing, carriage and erection of above	Lot		4,300	..	
3	1	Air Compressor, 100 C. ft. ..	3,000	Each	3,000	..	
4	Lot	Foundation, housing, carriage and erection of above	Lot		2,700	..	
5	1	Air Compressor, 125 C. ft. ..	3,500	Each	3,500	..	
6	Lot	Foundation, housing, carriage and erection of above	Lot		2,800	..	
7	4 Sets	Accessories for Drill sharpners ..	1,220	Set	4,880	..	
8	Lot	Hoses, etc.	320	Lot	320	..	
9	Lot	Drill steels	1,150	„	1,150	..	
10	10 Tons	Wire for wire saws	620	Ton	200	6,000	
		XXIII—Stone Dressing Plant					
11	1	Planting machine Canting arm type	7,400	Each	450	6,950	
12	1	Do. Portland type ..	11,380	„	620	10,760	
13	20 Tons	Tool steel for above	440	Ton	600	8,200	
14	1	Frame saw	5,800	Each	300	5,500	
15	6 Tons	Blades for frame saws	230	Ton	180	1,200	
16	7 Tons	Chilled shot	300	„	210	1,890	
17	1	Spare blade for simplex diamond saw	1,500	Each	30	1,470	
18	1	Spare blade for duplex diamond saw	5,900	„	30	5,870	
19	Lot	Pipes and fittings for water supply to machines	2,000	Lot	2,000	..	
20	„	Foundations, Carriage and erection of machinery	7,000	„	7,000	..	
21	„	Customs Duty on Items 10 to 18 ..	Lot		..	3,100	
22	„	Spares for 300 Ruston Draglines ..	Lot		..	2,25,000	(Customs Duty Rs. 25,000 included herein.)
23	„	Spares for 320 Bucyrus Draglines ..	Lot		..	1,15,000	
24	„	Do. 20 do. ..	Lot		..	31,000	
25	„	Do. 50-B do. ..	Lot		..	65,000	
26	„	Do. 30-B do. ..	Lot		..	65,000	
27	„	Do. 135 Ruston Draglines ..	Lot		..	24,000	
					39,270§	5,75,940*	Rs. =6,15,210

	Rs.
*Expenditure in England ..	4,10,740
Loss by exchange ..	1,37,100
Customs Duty.	28,100
	5,75,940
§Expenditure in India ..	39 270
Total ..	6,15,210

LLOYD BARRAGE AND CANALS CONSTRUCTION

Statement showing important items of Plant and Machinery chargeable to the head "Tools and Plant" for 1927-28

S. No.	Quantity	Description	Rate	Unit	India	Abroad	Remarks
1	2	3	4	5	6	7	8
		LLOYD BARRAGE CIRCLE	Rs.		Rs.	Rs.	
1	1	Motor Life Boat	3,000	Each	3,000	..	
2	1	Evinrude Motor	2,000	„	2,000	..	
3	1	Paddle Steamer	3,60,000	„	..	3,60,000*	
		Total ..	..	..	5,000	3,60,000	

	Rs.
*Expenditure (in England	=2,57,600
Loss by Exchange ..	85,900
Customs Duty	16,500
	3,60,000

56-A, Capital outlay on Improvement on Public Health (Reserved)

	Budget Estimate, 1926-27
(1) Acquisition of land for the resiting of the Arsenal and Magazine at Karach	10
( ) Construction of the new Arsenal, Drigh Road, Karachi	5,00
(3) Acquisition of properties in connection with the development of the Artillery Maidan, Karachi	12
Total	5,22

265. It has been decided to record under " 60-A, other Provincial Works not charged to Revenue (Reserved) " all charges in connection with the Karachi ArtilleryMaidan area, instead of under " 56-A, Capital Outlay on Improvements on Public Health (Reserved) ". Hence the revised estimate for the current year and the budget estimate for next year are blank.

56-A, Capital Outlay on improvement on Public Health (Transferred)

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 26-27	Budget Estimate, 7-28
(1) Poona Drainage Improvement Scheme, first section	76	70	70	44
(2) Poona Drainage Improvement Scheme, second section		3,40	4,11	3,90
(3) Improvement of distribution system of the Poona Cantonment Water Supply ..	1,46	8	57	68
(4) Customs duty on stores	..	34	9	8
(5) Expenditure in England—Stores ..	50	2,47	56	1,48
(6) Loss on Exchange	16	82	19	49
Deduct—English cost of Stores ..	— 66	..	..	..
Lump sum for regrant of lapses in 1926-27.	..	..	..	35
Deduct on account of probable lapses in 1927-28	..	..	..	— 35
Total ..	2,22	7,81	6,22	7,08

266. *Item (1).*—According to the Poona Drainage Improvement Scheme, the funds for works chargeable to local bodies other than the Poona City Municipality, are found in the first instance by Government and are to be recouped by means of rent for the use of the common sewer, which is to be calculated so as to enable the capital with interest and depreciation charges to be recovered within a period of 40 years. A provision of 44 has been made next year for the purpose.

267. *Items (2), (3), (4), (5) and (6).*—According to the scheme mentioned above the cost of its second section is to be met entirely by Government except the cost of certain works, which is to be charged to the local bodies other than the Poona City Municipality on the condition mentioned in the above paragraph. The revised estimates for 1926-27 when compared to the current year's budget provision show a reduction of 1,59 which occurs mainly in the total provision for item (2). The apparent increase in the revised estimate of item (2) when compared to the budget estimate is due to the transfer of funds to it from item (5). The total provision of the Poona Drainage Scheme, second section, made in the next year's budget, is 5,44 of which the local bodies' share is 1,72. The provision of 5,44 is distributed as follows :—

(1) Expenditure in England	1,12
(2) Loss on exchange	38
(3) Customs duty	4
(4) Other expenditure in India	3,90
	5,44

For the Poona Cantonment Water Supply Scheme the total provision next year is 1,20 of which 68 is expenditure in India, 4 is for customs duty, 12 for loss on exchange and 36 for expenditure in England (Stores).

XLII and 59, Bombay Development Scheme

268. The estimates under these heads are explained in the memorandum at pages 209-244.

60, Civil Works

—	Accounts, 1925-26	Budget Estimate, 1926-27	Rev sed Est imate, 1926-27	Budget Estimate, 1927-28
Expenditure	78,39	51,25	45,54	44,13

269. The decrease of 5,71 in the revised estimate for 1926-27, as compared with the Budget estimate for the same year, is due to savings on certain works partly counterbalanced by increased demands for other works. The decrease of 7,12 in the Budget estimate for 1927-28, as compared with that for 1926-27, is due to the fact that in the Budget estimate for 1927-28 there is no provision for new works and even the provision of works in progress is less than that for 1926-27.

270. The amount of 44,13 is distributed as follows :—

Works	35,78
Liabilities under the Workmen's Compensation Act ..	4
Establishment	8,34
Tools and Plant	1,04
Lump *deduction* on account of probable savings on works	1,07
Lump provision for regrant of lapses (1926-27) ..	2,00
Deduct on account of probable lapses in the Budget year (1927-28)	2,00
	44,13

271. The provision for works in progress will be utilised on the following works :—

Administration of Justice.—Judicial Commissioner's Court, Karachi (6,00); District and Sessions Courts, Small Causes Courts, First and Second Class Subordinate Courts, Poona (3,49).

Jails and Convict Settlements.—Construction of a new Central Prison to hold 1,500 prisoners, Nasik (6,63).

Police.—Head Quarters Police Lines, Nasik (20).

Stationery and Printing.—Construction of a building for the Government Central Press, Stationery Office and Book Depôt, Bombay (2,14).

Medical.—Projects in connection with the Sassoon Hospital, Poona (1,72); Extension of the J. J. Hospital group, Bombay (5,00).

Miscellaneous Departments.—Public buildings on the Artillery Maidan, Karachi (preliminary development) (90).

Communications.—Improvements to Sukkur-Shikarpur Road (2,00); Constructing an approach road to the Kasheli Bridge on Bombay-Agra Road (1,50); Improvements to Khandesh Nizam's Frontier Road (1,00); Bridge over the Tapti at Gidhad site on Bombay-Agra Road (4,00); Dips on Hathkhamba-Poladpur Road (63); Dips on Pali-Phonda Road (19); Dips on Dharamtar-Mahableshwar Road (39).

60-A—Other Provincial Works not charged to Revenue (Reserved)

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
(1) Acquisition of lands for the resiting of the Arsenal and magazine at Karachi ..	..	..	10	..
(2) Construction of the new arsenal at Drigh Road, Karachi	..	..	9,74	..
(3) Acquisition of properties in connection with the development of the artillery maidan, Karachi, including advertisement charges ..	..	..	73	13
Total ..	..	..	10,57	13

272. For the absence of provision under " Accounts, 1925-26 " and " Budget Estimate, 1926-27 " see major head 56-A Capital Outlay on Improvements on Public Health.

273. *Items* (1) *and* (2).—In lieu of the military lands at Karachi taken up by Government in connection with the Artillery Maidan Development Schemes at Karachi, Government have to provide funds towards the cost of new plots and buildings for military purposes. This Government was required to make a contribution of 31,00 on this account. Of this sum, hitherto 26,26 has been paid (including 5,00 in the current year). It has been arranged to transfer the balance 4,74 before the end of the current financial year. Hence the revised estimate shows an increase as compared with the sanctioned grants shown under 56-A (Reserved).

274. *Item* (3).—In connection with the development of the Artillery Maidan it was necessary to acquire private buildings without which the scheme of development could not be proceeded with. The expenditure required for this purpose was 73 and the provision of 12 was not sufficient. The increase in the " revised " as compared with the sanctioned grant shown under " 56-A " (Reserved) is due to this cause.

275. Next year it is proposed to resume two additional properties in connection with the development of the Maidan at an estimated cost of 12. It is also proposed to provide for advertisement charges with a view to facilitating the sale of the plots.

60-B—Payment of commuted value of pensions

(Reserved)

—	Accounts 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Payment of commuted value of pensions ..	..	..	5,00	5,00
Deduct—Capital portion of equated payments out of Revenue	..	..	..	—23
Total ..	..	..	5,00	4,77

276. Hitherto provision for commuted value of pensions was made under the head " 45, Superannuation allowances and pensions ". From the current year all payments on account of commutation of pension whether made in England or India are to be brought to account in India on the books of this Government under a new capital major head " 60-B, Payment of commuted value of pensions ". The idea underlying the introduction of the new accounting procedure is that commutation, if otherwise in order, should not be postponed for reasons of difficulty about funds. The amount debited to the Capital major head in each year is to be repaid from revenue by a system of equated payments spread over 15 years which are to include interest on the capital invested. The equated payments in respect of each year are to commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutation are to be debited to the Revenue head " 45, Superannuation allowances and pensions " by credit to (*a*) the capital head " 60-B, Payment of commuted value of pensions " for the capital portion of the payments, and to (*b*) " 19, Interest on Ordinary debt " for the interest portion of the payments. In view of this a credit of 23 is taken under this head in the next year's estimate on account of the capital portion of the equated annual instalment towards repayment of the probable expenditure to be incurred during the year 1926-27.

Debts, Deposits and Advances

The following explanation is offered of the figures entered under this head :—

Receipts

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Deposits and Advances—				
(*a*) Famine Insurance Fund	50,99	39,12	42,41	24,16

277. The revised estimate for the current year includes 7,46 (instead of the budget provision of 7,32) on account of interest to be received from Central Government on the balance of the Famine Insurance Fund, 29,81 on account of the estimated balance of the Statutory Famine Insurance Grant of 63,60 which will be transferred to the fund at the end of the current year, *viz.*, 1926-27 and 5,14 anticipated recoveries of famine expenditure. The next year's estimate of 24,16 includes 8,91 on account of interest to be received from Government of India on the increased balance of about 2,37,73 of the Fund, 14,75 on account of the estimated balance of the statutory grant which will be transferred to the Fund at the end of 1927-28 and 50 estimated recoveries of famine expenditure.

	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Deposits and Advances—				
(*b*) Appropriation for Reduction or Avoidance of Debt—				
(1) Sinking Fund Development	11,98	9,09	9,09	9,16
(2) Other appropriations—				
Ordinary	8,06	7,64	6,02	7,24
Development	79	..	79	49

278. For item (1) see memorandum of the Development Department. For item (2) see paragraphs 114 and 115 under "21, Appropriation for Reduction or Avoidance of Debt".

—	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Depreciation Fund of Government Presses			
Government Central Press	31	31	54
Yeravda Prison Press	10	10	11
Commissioner's Press, Karachi	2	2	5
Total ..	43	43	70

279. A depreciation fund has been started in Government Presses with effect from 1st April 1926, with a view to meet, as required, the cost of the renewal and replacement of plant, machinery and furniture in order that the presses may be

kept automatically in an efficient working condition. The annual receipts of this fund which will consist of (*a*) the amount of depreciation on the value of the plant, machinery and furniture in use in the press during the year and (*b*) the book value of plant, machinery and furniture disposed of during the year, will be credited to the fund. This fund which will be treated as a deposit in Government accounts will be credited at the beginning of each financial year on the basis of the actual amount of depreciation during the previous financial year. Accordingly a provision of 70 as indicated above has been made in next year's estimate. This fund will be available for the renewal or replacement of articles of plant, machinery or furniture to the extent of the amount at the credit of the fund. Accordingly the provision required for replacement and renewals has also been made.

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Loans and Advances by Provincial Government—				
(1) Repayment of loans given for Development purposes included in the Development Department account	3,28	3,25	3,25	3.50
(2) Repayment of loans given to three local bodies in Bombay for Development purposes	41,70	20,66	37,40	24,52
(3) Recoveries from cultivators, local bodies and others	41,73	36,00	49,92	33,39

280. For item (1) see memorandum of the Development Department.

281. Item 2 represents the repayment by the Port Trust, Bombay, the Bombay Municipality and the City of Bombay Improvement Trust of the loans advanced to them as follows :—

—	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Port Trust	3,60	3,60	4,06
Bombay Municipality	7,06	23,30	9,96
Improvement Trust	10,00	10,50	10,50

282. The Port Trust is repaying the loans, advanced to it out of the funds borrowed from the Government of India during 1921-22, 1923-24 and 1924-25 by equated instalments of principal and interest. The amounts shown above represent the principal portion included in such instalments.

The loans advanced to the Bombay Municipality have up to now been divided for purposes of repayment into two parts (*i*) for general purposes and (*ii*) for development purposes. Out of (*i*) it repaid 28,30 in lump sum last year and will begin to repay the balance by equated instalments from the current year. As for (*ii*) the Municipality has been requested to submit a definite programme of repayment. In the meantime it has arranged to repay this year a sum of Rs. 15,00,000 drawn by it for Mahim Development. This explains the increase in the revised estimate for the current year.

The Improvement Trust has commenced repayment of their loans from last year by fixed instalments of principal with accrued interest on the outstanding amounts.

The repayments to the Provincial Loans Fund of the principal corresponding to the payments by these local bodies will be made to the Government of India through the "Advances from Provincial Loans Fund" (Disbursement) (see paragraph 287 below).

283. As regards item 3 the following statement shows the transactions of the current and ensuing years under the Provincial Advance and Loan Account :—

—	Accounts, 1925-26		Budget Estimate, 1926-27		Revised Estimate, 1926-27		Budget Estimate, 1927-28	
	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts
Loans to cultivators	4,54	26,87	10,80	29,42	9,30	27,01	9,58	24,68
Loans through Co-operative Societies and Banks	2,09	54	3,50	65	2,50	39	3,50	64
Loans for the purpose of Co-operative Societies Act	23	21	75	20	30	25	75	19
Loans to Gujarat Talukdars ..	..	36	..	12	..	9	..	11
Loans to Indian States and Landholders and Notabilities ..	..	11,25	10	3,18	..	2,65	..	1,28
Loans to Local Bodies on account of Public Works	6,48	2,24	7,00	2,17	6,75	19,12	6,60	2,42
Loans to Co-operative Housing Societies	11,96	26	10,00	13	5,00	30	5,00	41
Other Miscellaneous loans ..			3,50	13	83	11	1,20	3,66
Total ..	25,30	41,73	35,65	36,00	24,68	49,92	26,63	33,39

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Advances from the Provincial Loans Fund—				
(*i*) For Development Department ..	1,85,00	80,00	80,00	40,25
(*ii*) For local bodies for Development purposes	1,60,00	1,20,00	70,00	40,00
(*iii*) For other purposes	3,13,00	1,11,98	1,11,98	2,39,43

284. The current year's budget as sanctioned by the Legislative Council in March last provides 80,00 for advances to be obtained from the Government of India for the Development Department, 1,20,00 for the Improvement Trust and the Bombay Municipality and 1,11,98 for other purposes. The Development figures are explained in the detailed memorandum of that department.

The amount of 1,20,00 included 70,00 for the Bombay Municipality, and 50,00 for the Improvement Trust. The Improvement Trust has borrowed a sum of 25,00 through the Banks instead of the 50,00 it originally wished to borrow from Government. This accounts for the decrease in the revised estimate as compared to the current year's budget. The 40,00 in the next year's estimate is the balance of the loan of 1,50,00 sanctioned to the Bombay Municipality during 1925-26 which the Municipality intends to draw next year.

The total capital expenditure next year for Irrigation including Lloyd Barrage and for general purposes amounts to 2,96,90 but it has been decided to advance about 6 lakhs to the Lloyd Barrage out of the general balances and further to utilise the anticipated savings of about 55 lakhs in the current year's

loan money for reduction of next year's borrowings. Besides, as explained above, the refund of customs duty will be utilised towards reducing the borrowing. Hence it is proposed to take an advance of 2,39,43 only for general purposes.

Disbursements

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Deposits and Advances—				
(*a*) Appropriation for Reduction or Avoidance of Debt—				
Bombay Development	7	8	8	8

285. The figures represent payment of advance interest on securities purchased for the Sinking Fund maintained for the Development Loan.

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
(*b*) Sinking Fund Investment Account—				
Development	11,91	9,09	9,09	9,16

See memorandum for Development Department

—	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
(*c*) *Depreciation Fund of Government Presses*—			
Government Central Press	18	18	35
Yeravda Prison Press	6	6	10
Commissioner's Press, Karachi	..	..	2
Total ..	24	24	47

See paragraph 279 under "Receipts"

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Loans and Advances by Provincial Government—				
(1) For Development Department for Co-operative Societies	2,12	5,00	2,25	3,00
(2) For Development purposes to local bodies	1,60,00	1,20,00	70,00	40,00
(3) For other purposes	25,30	35,65	24,68	26,63

286. Item (1) is explained in the memorandum of Development Department. Details of figures against items (2) and (3) have been given above.

—	Accounts, 1925-26	Budget Estimate, 1926-27	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Advances from Provincial Loans Fund—				
(*i*) Repayment of the Provincial Loan Account Debt	29,74	29,00	29,00	29,00
(*ii*) Repayment of the principal of loans drawn from Government of India for General purposes	3,09	4,02	4,06	5,31
(*iii*) Repayment of advances drawn by the local bodies in Bombay	41,70	20,66	37,40	24,52
Repayment of the principal of loans drawn from Government of India for Development Department purposes	....	....	18,39	2,20,70

287. Item (*i*) represents the annual instalment payable under Devolution Rule 23. The next year's instalment will reduce the outstanding balance to 1,31,66.

For item (*ii*) see paragraph 114 under "21, Appropriation for Reduction or Avoidance of Debt".

Figures under (*iii*) have been explained above.

For item (*iv*) see memorandum of Development Department.

MEMORANDUM EXPLANATORY OF THE FIGURES UNDER THE MAJOR HEADS OF REVENUE AND EXPENDITURE RELATING TO THE BOMBAY DEVELOPMENT SCHEME

(All figures in this note are in thousands of rupees unless otherwise specified)

With a view to undertaking development works in Bombay City and adjoining areas, a Directorate of Development was established in 1920, as a Department of Government. The work of the Directorate fell under three heads, (*a*) the Back Bay Reclamation Scheme, (*b*) the industrial housing scheme, and (*c*) suburban development.

At the date of preparing this memorandum there had not been sufficient time for Government fully to consider the recommendations of the Back Bay Enquiry Committee regarding future operations on the Back Bay Reclamation Scheme. Pending a decision on these recommendations provision has been made tentatively for the working of the dredgers " Sir George Lloyd " and " Kalu ", assisted by their respective boosters, the " Colaba " and " Jinga " for 24 hours a day during the usual dredging season. Provision has also been made for running five rakes of murum filling daily for eight months of the year, and three rakes daily for the four monsoon months. In accordance with decisions previously made the work on the reclamation will include the completion of block 8 by murum topping and of block 7 by dredged filling, the filling by dredged material of block 6 and of block 1 by dredged filling and by murum. Provision has also been made for anti-malarial and sanitary works in the reclamation area.

The programme of constructing tenements for the labouring classes, which Government finally decided to carry out, has been completed, and therefore no provision has been proposed in next year's estimates for original works in connection with these tenements. The work of supervision of repairs and maintenance of these tenements which was done formerly by the Superintending Engineer, Housing and Suburban Circle under this Department, has now been transferred to the control of the Chief Engineer, Roads and Buildings, Public Works Department, and placed in charge of the Superintending Engineer, Northern Circle. This has made it possible to reduce the post of Superintending Engineer in this Department.

The Suburban Schemes are carried on with great caution and with due regard to the condition of the land market. With the industrial housing tenements, the control of works in the suburban schemes has also been transferred to the Chief Engineer, Roads and Buildings, Public Works Department, with the Superintending Engineer, Northern Circle, in charge of them. The administrative charge of these schemes remains with the Development Department.

Owing to the curtailment of the activities of the Department, the Directorate together with the appointment of Director of Development, was abolished in January last.

2. The following are the main heads of revenue and expenditure pertaining to the Department :—

Budget and revised estimates for 1926-27 and budget estimates for 1927-28 under XLII and 59, Bombay Development Scheme

Revenue

	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
XLII—Bombay Development Scheme	44,54	27,17	30,52

The budget estimate for 1926-27 includes receipts on capital account such as sales of land, etc., whereas the revised estimate for 1926-27 and budget estimate for 1927-28 do not include such receipts in accordance with the orders of the Government, of India. In the revised budget for the current year, receipts from sale of a portion of the land in block 8 of the back Bay scheme to the military authorities and from the transfer of the Director's bungalow to the Home Department, and in the budget estimates for next year further receipts from sale of the balance of the land in block 8 to the military authorities, are taken into account, whereas when the budget estimates for the current year were framed, these receipts were not anticipated. The following is a comparative statement showing the estimates as they would have appeared if the changes mentioned above were not made, and items of unanticipated receipts were omitted:—

	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
XLII—Bombay Development Scheme	44,54	33,37	36,68

The variations are explained in the note explanatory of revised estimates for the current year and budget estimates for next year printed hereafter.

Expenditure (Reserved)

	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
59—Bombay Development Scheme	1,54,11	1,26,67	- 77,72

The receipts from sales of land, etc., referred to in the foregoing note on figures under XLII—Bombay Development Scheme have been taken, in the revised estimates for the current year and budget estimates for next year, in reduction of capital expenditure under "59—Bombay Development Scheme," whereas the budget estimate for 1926-27 under "59" does not take into account these receipts. The following is the comparative statement showing estimates under "59" as they would have appeared if these changes were not made:—

	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
59—Bombay Development Scheme			
Expenditure on works, salaries and allowances and office contingencies.	69,02	69,07	65,94
Interest charges	85,09	85,16	83,20
Total ...	1,54,11	1,54,23	1,49,14

3. The following revenue and expenditure statements give a complete account of the transactions of the Development Department, including those under the main heads specified in paragraph 2 above :—

Revenue

Head	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
(i) Opening balance	27,78	70,15	49,16
(ii) Interest on loans granted to local bodies out of the Bombay Development Loan and on advances under the state-aided building schemes. (XVI—Interest).	49,02	49,17	49,89
(iii) Receipts under XLII—Bombay Development Scheme :—			
(1) Sales of land	9,66	...	.....
(2) Sales of water	1,96	3,36	3,41
(3) Sales of electricity	50	50	50
(4) Rents of properties	6,17	5,56	6,56
(5) Cotton cess receipts	20,00	17,00	20,00
(6) Miscellaneous receipts	6,25	75	5
Total—XLII—Bombay Development Scheme ...	44,54	27,17	30,52
(iv) Sinking fund deposits—			
Appropriation for avoidance of debt ...	9,09	9,09 79	9,16 49
(v) Advances from Provincial Loans Fund ...	80,00	80,00	40,25
(vi) Assignment from Provincial Revenue ...	20,00	20,00	27,50
(vii) Loans and Advances by Provincial Government.	3,03 22	3,03 22	3,23 27
Total ...	2,33,68	2,59,62	2,10,47

Expenditure

Head	Budget estimate, 1926-27	Revised estimate, 1926-27	Budget estimate, 1927-28
(1) 19—Interest	48,58	48,10	48,02
(2) 21—Sinking Fund— Reduction or avoidance of debt ...	2,85 3,03	2,85 3,03	2,65 3,23
(3) Sinking Fund investment account ...	9,09	9,09	9,16
(4) 59—Bombay Development Scheme ...	1,54,11	1,26,67	-77,72
(5) Loans and Advances by Provincial Government .	5,00	2,25	3,00
(6) Appropriation for reduction or avoidance of debt	8	8	8
(7) Repayment of previous years' borrowings ...	...	18,39	2,20,70
(8) Closing balance	10,94	49,16	1,35
Total ...	2,33,68	2,59,62	2,10,47

4. *Explanation of figures on the Revenue side*

Item (ii) in the revenue statement.—Interest under XVI-Interest.—The interest receipts consist of the share of interest charges receivable from the local bodies of loans granted to them from the Bombay Development Loan, and the income-tax payable on that interest, and also the interest on loans made under the state-aided building schemes, receivable from the participants in the schemes. In addition the budget and revised estimates for 1926-27 include interest due from the Government of India on the fixed deposit of Rs. 25 lakhs placed with that Government in November 1925 and the budget

estimates for 1927-28 include interest due on the fixed deposit of Rs. 40 lakhs placed with that Government in August 1926.

Item (iii) in the revenue statement—Receipts under XLII-Bombay Development Scheme.—In accordance with the orders of the Government of India, the receipts from sales of land in the revised estimates for 1926-27 and budget estimates for 1927-28, have been shown in reduction of capital expenditure under the head " 59-Bombay Development Scheme " (Item 4 of the expenditure statement).

The receipts from the cotton cess are the amounts estimated to be realised under Act XX of 1920.

The receipts estimates for 1926-27 revised and 1927-28 budget do not include the realisations from the sale of the Director's bungalow to the Home Department and the anticipated realisations from the sales of fruits, grass, etc., and disposal of minor agricultural rights in properties acquired by this Department. These receipts, being also of capital nature are shown in reduction of expenditure under " 59-Bombay Development Scheme."

Item (iv) in the revenue statement—Sinking fund deposits—The provision under this head is made up of the provision against " 21-Sinking fund " on the expenditure side made in that year, *plus* interest receipts on deposits of sinking funds of previous years, which will be available for investment in the budget year; the revised estimates for 1926-27 and budget estimates for 1927-28 include, in addition, the realisations from the rebate of customs duty paid on stores imported by the Department. Provision for payment of this customs duty is included in the estimates of expenditure under " 59-Bombay Development Scheme ", *vide* item 4 in expenditure statement, and as the rebate granted to the Department is to be utilised in reduction or avoidance of debt, it has been shown on the receipt side under the head " Appropriation for avoidance of debt ".

Item (v) in the revenue statement—Advances from Provincial Loans fund.—This item represents the estimates of borrowings from the Provincial Loans Fund for expenditure of the Development Department, and for loans to co-operative housing societies under the state-aided building schemes.

Item (vi) in the revenue statement—Assignment from provincial revenue. In order to maintain the finances of the Development Department on a solvent basis, it is proposed to make a subsidy of Rs. 27½ lakhs next year to the Department from provincial balances, which will be utilised partly in meeting a portion of the expenditure on the provision for sinking fund for the Bombay Development Loan, and partly in meeting interest charges on the borrowings of the Department. The estimated loss on the Back Bay Scheme, as valued a year ago and written back to the 1st October 1925, was Rs. 3 crores and the annuity required to pay interest charges and to provide a sinking fund for the amortisation of this sum of Rs. 3 crores in 60 years, is roughly Rs. 20 lakhs. The same amount has been again provided in the current year's budget. The balance of the subsidy of Rs. 7½ lakhs is the annuity required to pay similar charges for the anticipated loss on suburban schemes. When the current year's budget was framed, provision for amortising the anticipated loss on suburban schemes was not made. The amount of this subsidy is liable to revision from year to year according to the forecast of the financial position of the Department.

Item (vii) in the revenue statement—Loans and advances by Provincial Government—This represents the annual repayment instalment of the Bombay Port Trust of the advances taken by that body from the Bombay Development Loan, and the recoveries from co-operative housing societies and private individuals of loans given to them from development funds under the state-aided building schemes.

Explanation of figures on the Expenditure side

Item (1) in the expenditure statement—19-Interest.—This amount represents interest payable on the advances granted to the local bodies from the Bombay Development Loan, and the share of the local bodies of the management charges of that loan.

Item (2) in the expenditure statement—21-Sinking Fund.—Under the terms of the prospectus of the Bombay Development Loan, a provision equal to 1 per cent. of the total realisations from the loan has to be set aside every year towards the formation of an amortisation fund. The provision of Rs. 5·88 lakhs proposed under this head is explained in the note on budget figures affecting the Department, which is printed hereafter.

Item (3) in the expenditure statement—Sinking fund investment account.—This represents the investments made and to be made, out of the amount set apart as sinking fund during the year, and the interest accrued on the investments already made in past years.

Item (4) in the expenditure statement—59-Bombay Development Scheme.—This includes salaries of officers and establishments, work charges (including cost of land) and other miscellaneous expenditure of the Department as set forth in details in the appendices B, C, D, E, F, G and H hereto, and interest charges payable by the Department. All estimated receipts of capital nature are taken in reduction of expenditure under this head. In previous budgets, these receipts were not similarly shown in reduction of capital expenditure, but were shown under the revenue receipt head " XLII-Bombay Development Scheme ". The change has now been made in accordance with the orders of the Government of India. A further change made in this budget is that the estimates of provision required for loans and advances to the local authorities for deposit contribution works are shown under the sub-head " D-Grants and advances to local authorities " *vide* Appendix H hereto; in previous budgets this was shown under the sub-head " A-Works and Acquisitions ".

Item (5) in the expenditure statement—Loans and advances by Provincial Government.—This represents the estimates of loans proposed to be made to the public and to co-operative housing societies under the state-aided building schemes.

Item (6) in the expenditure statement—Appropriation for reduction or avoidance of debt.—This represents payment of advance interest on securities purchased from the amortisation fund of the Bombay Development Loan.

Item (7) in the expenditure statement—Repayment of previous years' borrowings.—This represents the value of the reclaimed land in block 8 of the Back Bay Scheme to be sold to the military authorities. It has been proposed to the Government of India that the value of this land should be set off against the borrowings of this Department from that Government during the years 1921-22 and 1922-23, and that it should not be taken in reduction of the current borrowings of the Department. These estimates are further explained in the note on budget figures affecting the Department, printed hereafter.

NOTE ON BUDGET FIGURES AFFECTING THE BOMBAY DEVELOPMENT SCHEME

Revised Estimates for 1926-27

Revenue

	Budget estimate, 1926-27	Revised estimate, 1926-27
Opening balance	27,78	70,15

The increase in the opening balance is due partly to the fact that the actual gross expenditure under " 59—Bombay Development Scheme " during 1925-26 was only Rs. 102·20, lakhs whereas the revised estimate on which the opening balance of Rs. 27·78 lakhs for 1926-27 shown in the budget estimates of the year was based, was Rs. 123·52 lakhs. This was due to retrenchment in expenditure during 1925-26 made after the revised estimates for the year were framed. The increase in opening balance was also due partly to certain receipts having been credited to this Department after the revised estimates were framed. These receipts could not be anticipated when the revised

estimates were framed. Of this opening balance of Rs. 70·15 lakhs, Rs. 25 lakhs were on fixed deposit with the Government of India, so that the actual balance in hand was Rs. 45·15 lakhs. In view of this large opening balance, nothing was borrowed for the expenditure of the Department during the first half of the year 1926-27, and a further sum of Rs. 40 lakhs was placed on fixed deposit with the Government of India in August 1926.

	Budget estimate, 1926-27.	Revised estimate 1926-27
Receipts under XLII—Bombay Development Scheme.	44,54	27,17

The reduction in the revised estimate is due to the following receipts of capital nature having been transferred from this head to the expenditure head "59—Bombay Development Scheme" where these receipts have been shown, in the revised estimates for the year, in reduction of expenditure (*vide* abstract budget estimate printed as appendix B hereto):—

	Revised estimate, 1926-27
1. Sales of land in Back Bay Scheme	18,39
2. Sales of land in other schemes	5,95
3. Sales of minor agricultural rights in properties acquired by the Development Department	25
4. Sale of Director's bungalow to the Home Department ...	2,97
	27,56

Items 1 and 4 above were not anticipated when the budget estimates for 926-27 were framed. The details of estimates under XLII given in the revenue statement show large differences between the budget and the revised estimates against the items shown below:—

	Budget estimate, 1926-27	Revised estimate, 1926-27
Sales of water	1,96	3,36

The increase in the revised is due to receipts anticipated from the Bandra and Kurla Water Supply Schemes having been taken into account. These receipts were not taken into account in the budget estimate figure, because when the budget estimates were framed, these schemes had not come under the control of this Department.

	Budget estimate, 1926-27	Revised estimate, 1926-27
Rents from properties	6,17	5,56

The reduction in the revised is due to the effects on rent collections at the chawls of the mill strike of the year 1925-26 having been felt in the opening months of the year 1926-27.

	Budget estimate, 1926-27	Revised estimate, 1926-27
Cotton cess receipts	20,00	17,00

The actual realisations from the cess during the first six months of the year having been less than the realisation during the same months of the pre

vious years, the estimate of receipts for the whole year has been reduced in the revised to Rs. 17 lakhs.

——	Budget estimate 1926-27	Revised estimate 1926-27
Miscellaneous receipts	6,25	75

When the budget estimates for 1926-27 were framed it was anticipated that the payments due to be made to, and the amount due to be received from, the G. I. P. Railway in accordance with the arrangements made with it for the transfer of the Kurla-Trombay Railway would form two separate transactions of receipts and payment. It has since been arranged with the G. I. P. Railway that the amount due to be paid to it should be set off against the amount due to be paid by the Railway to this Department. The result is that the Development Department will have to pay to the G. I. P. Railway a sum of about Rs. 1,000 net.

——	Budget estimate 1926-27	Revised estimate, 1926-27
Sinking fund deposits—Appropriation for avoidance of debt.	9,09	9,09 79

According to the arrangements proposed for the amortisation fund of the Bombay Development Loan, the sinking funds formed by the Bombay Improvement Trust and the Bombay Municipality for the advances received by these bodies from the Loan will be considered as part of the amortisation fund of the whole Loan. But as the sinking funds of these bodies will remain in their custody the annual contributions of the local bodies to the funds are not included, either on the revenue or expenditure side, in the budget estimates or the revised estimates for the current year for sinking fund deposits. The sinking fund deposits of these two bodies this year amount to Rs. 3·51 lakhs. Including this provision the amount available for investment this year according to the budget estimates and the revised estimates is Rs. 12·60 lakhs. These are made up as follows :—

Budget estimate of Rs. 9·09 lakhs includes Government contribution of Rs. 2·85 lakhs explained in the note below on the expenditure items, the Port Trust repayment instalment of Rs. 3·03 lakhs, and the interest amounting to Rs. 3·21 lakhs on sinking fund investments.

Revised estimate aggregating Rs. 9·88 lakhs includes all the items mentioned above, and in addition Rs. 79,000 on account of the rebate of customs duty on imported stores. In connection with the last item please see explanation for item (iv) in the receipts statement given in the memorandum explanatory of the budget figures.

——	Budget estimate, 1926-27	Revised estimate, 1926-27
Advances from the Provincial loans Fund ...	80,00	80,00
Assignment from Provincial Revenue ...	20,00	20,00
Loans and Advances by Provincial Government ...	3,03	3,03
	22	22

The estimates under these heads remain unaltered in the revised.

Expenditure

	Budget estimate, 1926-27	Revised estimate, 1926-27
Interest on debt under 19-Interest ...	48,58	48,10

This item represents interest payable by the local bodies on the advances made to them from the Bombay Development Loan and income-tax payable on that interest. The budget estimate for 1926-27 also includes interest payable on loans made to the participants in the State-aided building schemes. In the revised estimates that item has been included in the estimate under "59—Bombay Development Scheme". The interest on the borrowings of the Development Department both in the budget and revised estimates, has been included in the estimates under "59—Bombay Development Scheme".

	Budget estimate, 1926-27	Revised estimate, 1926-27
21—Sinking Fund—Reduction or advoidance of debt	2,85 3,03	2,85 3,03

There is no modification in the revised estimates.

Rs. 2·85 lakhs is the Government contribution to the 1 per cent. amortisation fund of the Bombay Development Loan, worked out as follows :—

	Lakhs.
1 per cent. Development Loan amortisation fund	9·39
Deduct the sinking fund provisions of the Improvement Trust and the Bombay Municipality and the repayment instalment of the Port Trust	−6·54
	2·85

The provision of Rs. 3·03 lakhs is the repayment instalment of the Port Trust which is to be considered as forming part of the amortisation fund.

	Budget estimate, 1926-27	Revised estimate, 1926-27
Sinking fund investment account	9,09	9,09

For an explanation of this item, please see the explanation given for item "Sinking fund deposits—Appropriation for avoidance of debt" on the revenue side. The amount of Rs. 79,000 on account of rebate of customs duty appearing in the revised estimate against that item does not appear here, that item being intended for avoidance of debt only and not for investment.

	Budget estimate, 1926-27	Revised estimate, 1926-27
59—Bombay Development Scheme	1,54,11	1,26,67

The budget estimate of Rs. 154·11 lakhs, includes Rs. 69·02 lakhs for expenditure of the Department, on original works, land acquisition, tools and plant, repairs and maintenance, pay and allowances of officers and staff and

office contingencies, and Rs. 85·09 lakhs for interest charges payable by the Department. The provision in the revised estimate for expenditure on original works, etc., is Rs. 69·07 lakhs. The votable provision remains the same as in the budget estimate, the increase of Rs. 5,000 being on account of leave allowances payable in England, which is non-votable. The revised estimate further includes Rs. 85·16 lakhs on account of interest charges payable by the Department. Receipts of capital nature aggregating Rs. 27·56 lakhs, shown in details in the Abstract of the budget under "59—Bombay Development Scheme" in Appendix "B" hereto, have been taken in reduction of expenditure, thus giving the net figure of expenditure under "59—Bombay Development Scheme" at Rs. 126·67 lakhs.

——	Budget estimate, 1926-27	Revised estimate, 1926-27
Loans and advances by Provincial Government ...	5,00	2,25

The budget estimate of Rs. 5 lakhs, includes Rs. 3 lakhs for advances to private individuals and Rs. 2 lakhs for advances to co-operative housing societies to enable them to purchase plots in the residential schemes of the Development Department and to build houses thereon. In the revised, the amount for advances to the public has been reduced to Rs. 1·92 lakhs and that for advances to co-operative societies has been reduced to Rs. 33,000, in view of the reduction in the number of applicants for such advances in the first six months of the year.

——	Budget estimate, 1926-27	Revised estimate, 1926-27
Appropriation for reduction or avoidance of debt ...	8	8

This is for payment of advance interest on securities to be purchased from the amortisation fund of the Bombay Development Loan.

There is no change in the revised here.

——	Budget estimate, 1926-27	Revised estimate, 1926-27
Repayment of previous years' borrowings ...	.....	18,39

When the budget estimates were framed it was not anticipated that the military authorities would be prepared to take over any portion of block 8 of the Back Bay Reclamation Scheme before the reclamation of the whole block was complete. Subsequently the military authorities expressed a desire to take over in advance towards the end of 1926-27 an area up to about 20 acres in block 8. In view of the arrangement proposed to the Government of India for the adjustment of the value of the land in block 8 to be handed over to the military authorities, explained in the foregoing memorandum explanatory of figures on the expenditure side, the value of the area to be handed over in advance to the military authorities, taken at the rate of Rs. 20 per square yard, has been shown in the revised estimates on the expenditure side as repayment of the borrowings of 1921-22 and 1922-23 from the Government of India.

——	Budget estimate, 1926-27	Revised estimate, 19.6-27
Closing balance	10,94	49,16

The large increase in the opening balance of the year in the revised estimates, *viz.*, from Rs. 27·78 lakhs to Rs. 70·15 lakhs, has led to the increase in the closing balance shown above. Against the closing balance of Rs. 49·16 lakhs in the revised estimates, Rs. 40 lakhs have been placed on fixed deposit with the Government of India for a period of one year from August 1926. Therefore the closing balance in hand will only be Rs. 9·16 lakhs.

Budget estimates for 1927-28

(*Revenue*)

	Revised estimate, 1926-27	Budget estimate, 1927-28
Opening balance	70,15	49,16

The revised opening balance for 1926-27, and the revised closing balance for 1926-27, which is the opening balance for 1927-28, have been explained in the foregoing note on the revised estimates for the year 1926-27.

	Rev sed estimate, 1926-27	Budget estimate, 1927-28
Interest under XVI—Interest	49,17	49,89

These figures are explained in the foregoing memorandum.

	Revised estimate, 1926-27	Budget estimate, 1927-28
Receipts under XLII—Bombay Development Scheme.	27,17	30,52

From the details of these receipts given in Appendix A hereto, it will be seen that the estimates of receipts next year from sales of water and electricity are nearly the same as the current year's revised estimates.

The estimated receipts next year from rents of properties are in excess of the revised estimates for the current year by Rs. 1 lakh. As stated in the explanation given above for the reduction in the revised estimate for the current year as compared to the budget estimate for that year, the revised estimates were reduced owing to the effects on the collection of chawl rents of the mill strike of the year 1925-26 having been felt in the opening months of this year. Moreover, negotiations are being made, and have in some cases been completed, for renting a number of chawls to large employers of labour —Government departments, railways, public bodies and private firms. This will lead to increased realisations from rent of chawls.

As explained in the foregoing note on revised estimates for the current year, the budget estimate of Rs. 20 lakhs for receipts from the cotton cess this year has been reduced in the revised to Rs. 17 lakhs, owing to the actual realisations from the cess during the first six months of the year having been less than the realisations during the same months of the previous years. The estimate of receipts next year is given at Rs. 20 lakhs; this estimate is based on the realisations from the cess during the previous years.

The revised estimate of Rs. 75,000 from Miscellaneous receipts includes Rs. 70,000 on account of receipts from the hire of broad gauge wagons to the G. I. P. Railway for seven months of the year up to October 1926. Thereafter these wagons ceased to be hired to the Railway as they were transferred to the Back Bay Scheme for running additional rakes of murum filling required for that Scheme. The balance of Rs. 5,000 is the estimated realisation from

items of petty miscellaneous receipts of the Department. The next year's estimate of Rs. 5,000 is the estimated realisations from such petty miscellaneous items of receipts. No receipts from hire of railway wagons are taken into account next year, as the wagons will continue to be used for the earth filling of the Back Bay Reclamation Scheme.

	Revised estimate, 1926-27	Budget estimate, 1927-28
Sinking Fund deposits	9,09 79	9,16 49

This item has been explained in the foregoing explanatory memorandum and in the note explanatory of the revised estimates for 1926-27. The anticipated receipt from rebate of customs duty next year is Rs. 49,000.

	Revised estimate, 1926-27	Budget estimate, 1927-28
Advances from Provincial Loans Fund ...	80,00	40,25

The revised estimate includes Rs. 75 lakhs to be borrowed for the expenditure of the Department, Rs. 3 lakhs for advances to the public and Rs. 2 lakhs for advances to Co-operative Housing Societies under the State-aided building schemes. The next year's estimate of Rs. 40·25 lakhs includes Rs. 40 lakhs to be borrowed for the expenditure of the Department and Rs. 25,000 to be borrowed for advances to private individuals under the State-aided building schemes. It will be seen from the note below explaining the budget estimate of expenditure for next year on the item "Loans and Advances by Provincial Government", that the advances to be made next year under the State-aided building schemes are Rs. 1 lakh to Co-operative Housing Societies and Rs. 2 lakhs to private individuals. From the current year's borrowing of Rs. 5 lakhs for such advances, only Rs. 2·25 lakhs are to be spent in making advances this year, leaving a balance of Rs. 2·75 lakhs to cover advances to be made next year. This Rs. 2·75 lakhs carried over *plus* the advance of Rs. 25,000 to be drawn next year, would make in all Rs. 3 lakhs to be advanced to Co-operative Societies and private individuals next year.

	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Assignment from Provincial Revenue	20,00	27,50

This item is explained in the foregoing memorandum explanatory of the budget figures.

	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Loans and advances by Provincial Government ...	3,03 22	3,23 27

The figures of Rs. 3·03 lakhs revised estimate for this year and Rs. 3·23 lakhs budget estimate for next year, are the anticipated repayment instalments of the Bombay Port Trust of the loan taken by that body from the Bombay Development loan. Rs. 22,000 for current year's revised and Rs. 27,000 for

next year's budget are the anticipated repayments by the Co-operative Housing Societies and private individuals of advances made to them under the State-aided building schemes.

Expenditure

——	Revised Estimate, 1926-27	Budget Estimate, 1927-28
19, Interest	48,10	48,02

This item has been explained in the memorandum explanatory of figures on the expenditure side and in the note on revised estimates for 1926-27.

——	Revised Estimate, 1926-27	Budget Estimate, 1927-28
21, Sinking Fund—Reduction or Avoidance of debt.	2,85 3,03	2,65 3,23

In this connection, the explanation for the revised estimate for 1926-27 given in the note explaining the figures on the expenditure side may be read.

The provision of Rs. 2·65 lakhs for next year is the Government contribution to the 1 per cent. Amortisation Fund of the Bombay Development Loan and is worked out as follows :—

	Lakhs
One per cent. Development Loan Amortisation Fund	9·39
Deduct the sinking fund provisions of the Improvement Trust and the Bombay Municipality and the repayment instalment of the Port Trust	−6·74
	2·65

The second figure of Rs. 3·23 lakhs in the budget estimate for next year is the repayment instalment of the Bombay Port Trust, which is to be considered as forming part of the Amortisation Fund.

——	Revised Estimate, 1926-27	Budget Estimate, 1927-28
Sinking Fund investment account	9,09	9,16

For an explanation of this item please see the explanation given for the similar item in the note explaining the revised estimates for 1926-27.

——	Revised estimate, 1926-27	Budget Estimate, 1927-28
59, Bombay Development Scheme	1,26,67	—77,72

The revised estimate for the current year is explained in details in the note on revised estimates for the current year.

The budget estimate of *minus* Rs. 77·72 lakhs includes (1) Rs. 65·94 lakhs for expenditure of the Department on original works, land acquisition, tools and plant, repairs and maintenance, pay and allowances of officers and staff and office contingencies and (2) Rs. 33·21 lakhs for interest charges payable by the Department. The total provision required for these two items is Rs. 149·15 lakhs, from which the estimated receipts of capital nature aggregating Rs. 226·86 lakhs, the details of which are given in the Abstract of budget under

"59, Bombay Development Scheme" appended hereto as Appendix B, have been deducted, thus giving the net provision at *minus* Rs. 77·72 lakhs.

—	Revised estimate, 1926-27	Budget estimate, 1927-28
Loans and Advances by Provincial Government.	2,25	3,00

For explanation of these items, please see the explanation for the revised estimate for 1926-27 for similar items, and the explanation for the budget estimate for the next year for the item "Advances from the Provincial Loans Fund" given in this note. The budget estimate of Rs. 3 lakhs for next year includes provision of Rs. 2 lakhs for advances to private individuals and Rs. 1 lakh for advances to Co-operative Housing Societies, under the State-aided building schemes.

—	Revised estimate, 1926-27	Budget estimate, 1927-28
Appropriation for reduction or avoidance of debt.	8	8

This is for payment of advance interest on securities to be purchased from the amortisation fund of the Bombay Development Loan.

—	Revised estimate, 1926-27	Budget estimate, 1927-28
Repayment of previous years' borrowings ...	18,39	2,20,70

The details of the revised estimate are given in the note on revised estimates for this item.

It is anticipated that the whole balance of the reclaimed land in block 8 of the Back Bay Scheme will be handed over to the Military Authorities during the latter part of the year 1927-28, and it has been proposed that the value of this, amounting to Rs. 220·70 lakhs should be adjusted by reduction, to this extent, of the borrowings of the Department, from the Government of India obtained in the years 1921-22 and 1922-23.

—	Revised estimate, 1926-27	Budget estimate, 1927-28
Closing balance	49,16	1,35

The closing balance in the revised estimate for 1926-27 is explained in the note on that item given above. The closing balance for next year has been reduced to the minimum possible.

Summary of Development Budget.

1926-27 (Revised Estimates).

(Figures in thousands of rupees.)

Receipts.			Expenditure.		
Opening balance	...	70,15	Loans under State-aided Schemes	...	2,25
Borrowings for Development Department expenditure	...	75,00	19, Interest	...	1,33,26
Loans under State-aided Building Schemes	...	5,00	Appropriation for reduction or avoidance of debt	...	8
Receipts under XLII	...	27,17	21, Reduction or avoidance of debt—		
			Sinking Fund	...	3,03
			Development loan depreciation fund ... 9,39		
			Deduct—		
			Sinking Fund of Improvement Trust and Bombay Municipality and Port Trust repayment ... −6,54		2,85
Subsidy	...	20,00	Sinking Fund investment account	...	9,09
XVI, Interest	...	49,17	59, Bombay Development Scheme	...	41,51
Sinking Fund Deposit Account		9,09	Repayment of previous years' borrowings	...	18,39
		79			
Provincial Loans and Advances		3,03	Closing balance	...	49,16*
		22			
Total	...	2,59,62	Total	...	2,59,62

1927-28 (Budget Estimates).

Receipts.			Expenditure.		
Opening balance	...	49,16	Loans under State-aided Schemes	...	3,00
Loans under State-aided Building Schemes	...	25	19, Interest	...	1,31,22
Receipts under XLII	...	30,52	Sinking Fund Investment Account	...	9,16
Subsidy	...	27,50	Appropriation for reduction or avoidance of debt	...	8
XVI—Interest	...	49,89	21, Reduction or avoidance of debt—		
			Sinking Fund	...	3,23
			Development Loan depreciation fund ... 9,39		
			Deduct—		
			Sinking Fund of Improvement Trust and Bombay Municipality and Port Trust repayment ... −6,74		2,65
Sinking Fund Deposit Account		9,16	59, Bombay Development Scheme	...	−1,60,92
		49			
Borrowings for Development Department expenditure	...	40,00	Repayment of previous years' borrowings	...	2,20,70
Provincial loans and advances		3,23			
		27	Closing balance	...	1,35
Total	...	2,10,47	Total	...	2,10,47

* Of this Rs. 40 lakhs will remain on deposit with the Government of India.

59, Bombay Development Scheme.

Summary of Budget for 1927-28 under heads A, C and D.

(In thousands of rupees.)

A.—Works and Acquisitions

			Total
B.—1, Back Bay Reclamation ...	... Works ...	43,17	44,29
	Repairs and maintenance .	37	
	Land ...	75	
B.—2, B—3, B—5 and B—11, Bombay Housing Schemes ...	... Repairs and maintenance .		2,54
B.—7, Hornby Road ...	... Do. ...		½
S.—1, Kurla-Kirol	... Land ...		10
S.—2, Trombay, North-East ...	... Works ...	½	18¼
	Repairs and maintenance.	2¾	
	Land ...	15	
S.—3, Trombay, North-West ...	... Works ...	5¾	83¾
	Repairs and maintenance.	22	
	Land ...	56	
S.—6, Danda	... Repairs and. maintenance.	1	11
	Land ...	10	
S.—7, Khar Model Suburb ...	... Works ...	1,15	1,24
	Repairs and maintenance.	9	
S.—12, Suburban Trunk Roads	... Repairs and maintenance.		4
S.—15, Ambernath Development Scheme	... Works ...	33	56½
	Repairs and maintenance.	18	
	Land ...	5½	
S.—16, Shahar	... Land ...		53
S.—17, Central-Salsette Railway	... Repairs and maintenance.	¼	55¼
	Land ...	55	
S.—18, Kirol, North	... Works ...	¼	1¼
	Repairs and maintenance.	1	
S.—19, Salsette Water Supply ...	... Works ...	77	2,65¼
	Repairs and maintenance.	1,88¼	
S.—21, Ambernath Water Supply	... Repairs and maintenance.		32
S.—23, Ambernath Electric Supply	... Works ...	3½	40
	Repairs and maintenance.	36½	
G.—1, Quarters and Offices in Bombay	... Repairs and maintenance.	15¼	16
Do. in Salsette	... Do. ...	¾	

			Total
G.—2, Miscellaneous	... Reserve with Government. ...		75
	Repairs and maintenance. ...		5
C.—Tools and Plant—			
Housing and Suburban Circle			13½
D.—Grants and Advances to Local Authorities...			81¼
		Total ...	56,28½

English expenditure included in above

Rate of exchange. 1*s.* 6*d.* a rupee.
Rs. 10 = £1 English expenditure.
Loss on exchange. Rs. 3 1/3 = £1.

Under A—

B.—1 English expenditure. £3,712 = Rs. 37,120.
Loss on exchange. Rs. 12,373.

APPENDIX A.

Details—XLII (Receipts) Bombay Development Scheme.

	Revised, 1926-27.	Budget, 1927-28.
	Rs.	Rs.
(1) Sales of water	3,36,000	3,41,000
(2) Sales of electricity	50,000	50,000
(3) Rents of properties	5,56,000	6,56,000
(4) Cotton cess receipts	17,00,000	20,00,000
(5) Miscellaneous	75,000	5,000
Total ...	27,17,000	30,52,000

APPENDIX B.

59, Bombay Development Scheme.

Abstract Budget Estimate.

59, Bombay Development Scheme, Reserved.	Budget Estimate, 1927-28.	Revised Estimate, 1926-27.	Budget Estimate, 1926-27.
	Rs.	Rs.	Rs.
A—Works and Acquisitions—			
(a) (i) Bombay City Schemes—			
Works ... In progress	42,67,615	45,17,872	26,68,000
Works ... Not commenced	.....	.....	.....
(ii) Bombay City Schemes— Acquisition	75,000	14,000	43,000
(iii) Bombay City Schemes— Repairs and Maintenance	2,91,595	3,96,162	4,42,188
(b) (i) Suburban Schemes—			
Works ... In progress	1,10,984	5,08,542	3,67,930
Works ... Not commenced	1,24,000		2,09,000
(ii) Suburban Schemes— Acquisition	2,04,500	4,15,000	7,53,000
(iii) Suburban Schemes— Repairs and Maintenance	3,15,042	3,19,487	6,31,350
(c) (i) General— Works	75,000	4,060	4,93,800
(ii) General— Repairs and Maintenance	21,055	19,488	29,660
B—Establishments and Contingencies	9,65,000	10,55,000	12,18,992
C—Tools and Plant	13,522	- 5,88,747*	45,000
D—Grants and advances to local authorities	81,213	1,67,808	100
Customs duty on imported stores	49,284	78,553	.....
Add : for grants lapsed in previous years	2,00,000	.....	2,00,000
Deduct : grant likely to lapse at the end of the year ...	- 2,00,000	.....	- 2,00,000
Total ...	65,93,810 or †65,94,000	69,07,225 or ‡69,07,000	69,02,020 or 69,02,000
Voted ...	65,08,738	67,28,000	67,28,000
Non-Voted ...	85,262	1,79,000	1,74,000
Deduct—Receipts on capital account.			
(1) Sales of land in Back Bay Scheme	- 2,20,70,000	- 18,39,000	.....
(2) Sales of land in other schemes	- 5,86,000	- 5,95,000	.....
(3) Sales of minor agricultural rights in properties acquired by the Development Department.	- 30,000	- 25,000	.....
(4) Sale of Director's bungalow to the Home Department.	.....	- 2,97,000	.....
Total of deduct entries	2,26,86,000	27,56,000	.....
Net grant for "59, Bombay Development Scheme" ...	- 1,60,92,000	41,51,000	69,02,000

* The actual provision for expenditure on Tools and Plant is Rs. 28,253, but a credit of Rs. 6,17,000 has been taken for the market value of the railway wagons which have been transferred to the Back Bay Scheme. The revised estimate of expenditure on that scheme includes provision for the value of these wagons.

† Includes provision of Rs. 75,680 for English expenditure and Rs. 24,277, for loss on exchange.

‡ Includes provision of Rs. 99,150 for English expenditure and Rs. 33,572 for loss on exchange.

Details of estimates of receipts from sales of land.

	Revised, 1926-27. Rs.	Budget, 1927-28. Rs.
Bombay Scheme No. 1—Back Bay Reclamation ...	18,39,000	2,20,70,000
„ „ No. 9—Dadar Distillery Site ...	1,23,000	1,00,000
Suburban Scheme No. 3—Trombay North-West ...	46,000	50,000
„ „ No. 6—Danda ...	50,000	50,000
„ „ No. 7—Khar Model Suburb ...	1,98,000	3,00,000
„ „ No. 8—Chapel Road ...	59,000	56,000
„ „ No. 15—Ambernath ...	15,000	20,000
„ „ No. 18—Kirol-North ...	1,04,000	10,000
	24,34,000	2,26,56,000

APPENDIX C.

ABSTRACT OF CHARGES TO BE INCURRED BY THE DEVELOPMENT DEPARTMENT IN ENGLAND AND IN INDIA DURING THE YEAR 1927-28.

	A—Works and Acquisitions.	B—Establishment.	C—Tools and Plant.	D—Grants and Advances to Local Authorities.	Customs duty on imported stores.
	Rs.	Rs.	Rs.	Rs.	Rs.
In England ...	37,120	38,560	*Nil.*	*Nil.*	*Nil.*
In India ...	54,47,671	9,26,440	13,522	81,213	49,284

	Rs.
Total expenditure in England	75,680
Total expenditure in India	65,18,130
Grand total ...	65,93,810
or in round figure ...	65,94,000

APPENDIX

59—BOMBAY

MAJOR HEAD—A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and land

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works.
1	2	3	4	5
				(Project estimate sanctioned in G. R. No. S. C.—1856, dated the 5th October 1922, Rs. 7,02,43,321.)
Bombay Schemes.				*Item I in Project Estimate.*
B—1, Back Bay Reclamation Scheme.	Back Bay Reclamation Scheme.	Bombay ...	1	Gantry ... ...
				Item II in Project Estimate.
			2	Sea wall on rubble mound ...
				Item III in Project Estimate.
			3	Mass concrete wall at Colaba ...
				Item IV in Project Estimate.
			4	Cross walls ... ...
				Item V-a in Project Estimate.
			5	Kandivli quarry acquisition ...
				Item V-b in Project Estimate.
			6	Kandivli opening out quarry ...
				Item V-c in Project Estimate.
			7	Kandivli machinery and buildings.
				Item VI-a in Project Estimate.
			8	Marine Lines capital cost of preparation of sites.
				Item VI-b in Project Estimate.
			9	Marine Lines machinery and buildings.
				Item VII-a in Project Estimate.
			10	Colaba preparation of site ...
				Item VII-b in Project Estimate.
			11	Colaba machinery and buildings ...
				Item VIII in Project Estimate.
			12	Marine Lines-Colaba Railway ...
				Item IX in Project Estimate.
			13	Transport and rolling stock ...
				Item X in Project Estimate.
			14	Dredging plant ... ...
				Item XI in Project Estimate.
			15	Shore pipes, fitting and laying ...
				Carried over ...

D.

DEVELOPMENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

Acquisition in the Development Department for the year 1927-28.

Amount of sanctioned Estimate.	Outlay.		Grant, 1927-28.			Item No.	REMARKS AND REFERENCES.
	Actual to end of 1925-26.	Probable during 1926-27 (Revised Estimate).	Works in Progress.	Works not commenced.	Total.		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
13,68,481	10,90,728	1,330	...	...	...	1	
78,14,526	44,37,085	1,169	...	...	...	2	
10,02,432	7,52,949	...	...	...	...	3	
19,40,400	2,66,195	...	...	...	...	4	
6,51,000*	5,61,380	14,000	...	...	75,000	5	* Revised estimate sanctioned in Government Resolution No. S.C.—239, dated 7th February 1927.
18,26,300	18,11,799	...	...	...	...	6	
27,59,498	27,20,759	...	...	...	...	7	
9,04,290	8,82,095	...	...	...	...	8	
14,98,879	14,72,510	...	...	...	...	9	
1,75,174	3,20,048	...	...	...	...	10	
9,03,313	9,80,106	...	...	...	...	11	
7,72,534	8,38,356	...	...	...	...	12	Revised estimates for these items to cover the excesses are being prepared.
24,05,448	21,48,964	6,17,000	...	...	...	13	
1,34,04,860	1,52,08,072	6,22,557	...	...	...	14	
3,89,249	1,73,733	...	...	...	...	15	
...	...	...	...	...	...	...	

APPENDIX

59—BOMBAY

MAJOR HEAD—A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and land

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works.
1	2	3	4	5
Bombay Schemes—contd.				Brought over ...
B—1, Back Bay Reclamation Scheme.	Back Bay Reclamation Scheme.	Bombay ...		*Item XII in Project Estimate.*
			16	Dredging and filling ... ...
				Item XIII in Project Estimate.
			17	Murum topping ... ...
				Item XIV in Project Estimate.
			18	Roads and lighting ... ...
				Item XV in Project Estimate.
			19	Drains ... ...
				Item XVI in Project Estimate.
			20	Storm Water Drains ... ...
				Item XVII in Project Estimate.
			21	Establishment ... ...
				Item XVIII in Project Estimate.
			22	Consultant's fees ... ...
				Item XIX in Project Estimate.
			23	Unforeseen ... ...
				Item XXI in Project Estimate.
			24	Surveying and mathematical instruments.
				Item XXII in Project Estimate.
			25	Medical and sanitary works ...
Suburban Schemes.				
S. S. No. 1—Kurla-Kirol ...	Suburban Division.	Kurla ...	26	Land Acquisition ... ...
				(Preliminary Project Estimate (Rs. 14,18,000) sanctioned in G. R. No. S. C.—1603, dated 18th August 1922.)
S. S. No. 2—Trombay North-East.	Do. ...	Mankhurd ...	27	Works and Acquisition ...
				(Preliminary Project Estimate (Rs. 28,15,000) sanctioned in G. R. No. S. C.—1606, dated 18th August 1922.)
S. S. No. 3—Trombay North-West.	Do. ...	Chembur ...	28	Works and Acquisition ...
				Carried over ...

D.

DEVELOPMENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

Acquisition in the Development Department for the year 1927-1928.

Amount of sanctioned Estimate.	Outlay.		Grant, 1927-28.			Item No.	REMARKS AND REFERENCES.
	Actual to end of 1925-26.	Probable during 1926-27 (Revised Estimate).	Works in Progress.	Works not commenced.	Total.		
6	7	8	9	10	11	12	13
Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	...	
82,03,125	36,08,627	29,90,394	39,75,474	...	*39,75,474	16	* Includes Rs. 37,120 for expenditure in England and Rs. 12,373 for loss on exchange. Revised estimate for this item to cover the excesses is being prepared.
31,36,712	20,168	...	...	...	...	17	
1,19,95,762	...	...	...	...	...	18	
27,66,750	...	...	...	...	...	19	
64,28,100	24,97,515	1,63,667	3,06,425	...	3,06,425	20	
52,98,600	35,01,368	...	...	...	...	21	The provision for this item for the current and next years are shown under the head "B—Establishments," Appendix F.
13,68,888	4,96,679	...	...	...	...	22	
10,00,000	5,71,268	49,168	...	...	...	23	
30,000†	16,258	...	...	...	...	24	† Estimate sanctioned in Government Resolution No. S.B.—103, dated 20th January 1925.
3,29,000†	2,43,308	34,931	35,000	...	35,000	25	Total provision for B—1— Rs. Works ... ... 43,16,899 Land Acquisition ... 75,000
9,50,000‡	8,91,496	26,000	...	...	10,000	26	‡ Government Resolution No. S.C.—803, dated 25th May 1925.
14,18,000	11,18,512	26,900	400	...	§15,400	27	§ Includes Rs. 15,000 for land acquisition.
28,15,000	11,30,713	1,75,170	5,884	...	‖61,884	28	‖ Includes Rs. 56,000 for land acquisition.
...	...	...	...	...	...	...	

APPENDIX

59.—BOMBAY DEVELOP

A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Land Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
Suburban Schemes—contd.				Brought over ...
Suburban Scheme No. 6, Danda.	Suburban Division.	Bandra and Danda.	29	Land Acquisition ...
				(Preliminary project estimate (Rs. 23,71,475) sanctioned in G. R. No. S.C.—1606, dated the 18th August 1922.)
Suburban Scheme No. 7, Khar Model Suburb.	Do. ...	Khar ...	30	Works ...
				(Preliminary preject estimate (Rs. 38,50,000) sanctioned in G. R. No. S.C.—1631, dated the 12th November 1923.)
Suburban Scheme No. 15, Ambernath Development Scheme.	Do. ...	Ambernath ...	31	Works and Acquisition ...
Suburban Scheme No. 16, Shahar.	Do. ..	Andheri ...	32	Land Acquisition ... ...
Suburban Scheme No. 17, Central Salsette Railway.	Do. ...	Kurla ...	33	Land Acquisition ... ...
				(Preliminary project estimate (Rs. 4,62,280) sanctioned in G. R. No. S.C.—1606, dated the 18th August 1922.)
Suburban Scheme No. 18, Kirol-North.	Do. ...	Kirol ...	34	Works ... ...
				(Preliminary project estimate (Rs. 25,00,000) sanctioned in G. R. No. S.C.—1589, dated the 17th August 1922.)
Suburban Scheme No. 19, Salsette Water Supply.	Do. ...	Vile Parle, Chembur, Khar and Ghatkopar.	35	Works ... ...
				Carried over ...

D.

MENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1927-28.

Amount of sanctioned Estimate.	Outlay.		Grant, 1927-28.			Item No.	REMARKS AND REFERENCES.
	Actual to end of 1925-26.	Probable during 1926-27 (Revised Estimate).	Works in Progress.	Works not commenced.	Total.		
6	7	8	9	10	11	12	13
Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...		
3,82,000*	3,58,782	5,000	...	...	10,000	29	*Government Resolution No. S.C. 1816, dated 16th December 1925.
8,45,250*	4,12,157	1,22,124	61,000	54,000	1,15,000	30	*This figure gives the cost of works only, excluding the cost of land acquisition.
38,50,000	11,33,773	25,600	33,000	...	38,500*	31	*Includes 5,500 for land acquisition.
6,57,265*	1,32,239	38,000	...	...	53,000	32	*Governmet Resolution No. S.C.-4349, dated 8th November 1921.
19,90,000*	16,54,938	1,20,000	...	...	55,000	33	*Government Resolution No. S.C.-1816, dated 16th December 1925.
2,03,280*	51,284	1,000	200	...	200	34	* This figure gives the cost of works only excluding the cost of land acquisition.
25,00,000	7,85,350	1,89,500	47,000	30,000	77,000	35	
...	...	...	...	...	...		

APPENDIX

59.—BOMBAY DEVELOP

A.—WORKS

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Land Acquisitions

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
Suburban Schemes—concld.				Brought over ...
				(Project estimate (Rs. 6,30,473) sanctioned in G. R. No. S.B.—1595, dated the 30th October 1923. Supplementary estimate Rs. 1,48,000 sanctioned in G. R. No. S.B.—1674, dated the 17th November 1924, and an estimate (Rs. 25,000) for the provision of quarters for staff was sanctioned in G. R. No. S.B.—1301, dated the 1st September 1925.)
Suburban Scheme No. 23, Ambernath Electric Supply.	Suburban Division.	Ambernath ...	36	Works ... ...
General				
G—2 Miscellaneous.				
Reserve with Government ...	.....	.....	37	Reserve with Government for unforeseen works.
				Grant Total ...

MENT SCHEME.

AND ACQUISITIONS.

OF BOMBAY.

I.

in the Development Department for the year 1927-28.

Amount of sanctioned Estimate.	Outlay.		Grant, 1927-28.			Item No.	Remarks and References.
	Actual to end of 1925-26.	Probable during 1926-27 (Revised Estimate).	Works in Progress.	Works not commenced.	Total.		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
8,03,473	6,94,767	89,300	3,500	...	3,500	36	
...	...	...	...	75,000	75,000	37	
...	...	52,62,810	44,67,883	1,59,000	49,06,383*		* Includes Rs. 2,79,500 for land acquisition, and Rs. 2,34,984 for works in housing and suburban schemes.

APPENDIX E.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME."

MINOR HEAD "A—WORKS AND ACQUISITIONS".

Part II.

Details of the Budget Estimate for Repairs and Maintenance for 1927-28.

Sub-division of expenditure.	Revised Estimates for 1926-27.	Budget Estimates for 1927-28.	
		Amount.	Total.
	Rs.	Rs.	Rs.
Bombay Schemes.			
1. B.-1, Back Bay Reclamation ...	1,27,483	37,095	Total, Bombay Schemes:— 2,91,595
2. B.-2, Housing (Naigaum) ...	2,68,054	2,54,000	
B.-3, Housing (DeLisle Road) ...			
B.-5, Housing (Worli) ...			
B.-11, Housing (Sewri) ...			
3. B.-7, Hornby Road ...	625	500	
Suburban Schemes.			
4. S.S.-1, Kurla-Kirol ...	250	.....	Total Suburban Schemes:— 3,15,042
5. S.S.-2, Trombay North-East ...	.....	2,700	
6. S.S.-3, Trombay North-West ...	15,100	22,150	
7. S.S.-6, Danda ...	1,100	1,100	
8. S.S.-7, Khar Model Suburb ...	6,900	9,000	
9. S.S.-12, Suburban Trunk Roads ...	3,000	3,962	
10. S.S.-15, Ambernath Development Scheme.	16,122	18,170	
11. S.S.-17, Central Salsette Railway ...	17,800	170	
12. S.S.-18, Kirol-North ...	900	1,000	
13. S.S.-19, Salsette Water Supply ...	1,94,481	1,88,290	
14. S.S.-21, Ambernath Water Supply ...	32,196	32,000	
15. S.S.-22, Kurla-Trombay Railway ...	1,500	.....	
16. S.S.-23, Ambernath Electric Supply...	30,138	36,500	
General.			
17. G.-1 (*a*), Quarters and Offices in Bombay.	15,863	15,125	Total (Miscellaneous):— 21,055
18. G.-1 (*b*), Quarters and Offices in Salsette.	3,625	775	
19. G-2, Miscellaneous ...	.....	5,155	
Total ...	7,35,137		6,27,692

APPENDIX F.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME".

SUB-HEAD "B—ESTABLISHMENTS".

Numbers.	Particulars.	Actuals, 1925-1926.	Budget Estimates, 1926-1927.	Budget Estimates, 1927-1928.	Remarks.
	SALARIES.		Rs.	Rs.	
	Direction.				
1	Director of Development (4,000) ...	Rs. 16,89,000 for salaries, establishments, allowances and contingencies.	48,000	.....	Post abolished.
	Secretariat.				
1	Secretary to Government, Development Department and Commissioner, Bombay Suburban Division (3,000).		36,000	36,000*	*Non-voted.
1	Joint Secretary to Government, Development Department and Chief Engineer (for 3 months at Rs. 2,208 ⅓ per mensem).		.....	6,625	
1	Deputy Secretary to Government and Assistant Commissioner, Bombay Suburban Division (1,500).		18,000	18,000	
1	Assistant Secretary to Government, Development Department (950).		10,500	11,400	
	TECHNICAL.				
	Reclamation.				
1	Chief Engineer, Reclamation Branch (Rs. 3,000 per mensem for 3 months and Rs. 19,875 for the remaining period).		36,000	28,875	
1	Deputy Chief Engineer, Reclamation Branch (Rs. 2,200).		26,400	26,400*	*Non-voted.
1	Deputy Chief Engineer, Reclamation Branch (Rs. 2,200).		24,000	26,400	
2	Executive Engineers ...		35,400	36,600	
3	Assistant Engineers ...		24,000	21,000	
1	Dredging Master (Rs. 1,250) ...		14,400	15,000	
1	Deputy Dredging Master (Rs. 900)		10,200	10,800	
10	Superior Engineering staff for the Dredging Section, *viz.*, four Chief Engineers for dredgers, two second Engineers, and four Assistant Dredging Masters *plus* Rs. 12,000 for bonus.		1,90,340 (Provision for 24).	96,720	
1	Marine Surveyor (Rs. 650) ...		7,200	7,800	
	Medical.				
1	Medical and Sanitary Officer, Reclamation Branch (Rs. 850).		9,600	10,200	Reclamation—Total Rs. 2,79,795.
	Housing and Suburban Circle.				
1	Superintending Engineer (Rs. 2,150) ...		25,800	.....	Post abolished.
1	Executive Electrical Engineer, consulting fee (Rs. 100 per mensem).		.....	1,200	
1	Executive Engineer (Rs. 1,200). ...		37,500 (Provision for 2 for 12 months and 1 for 1 month).	14,400	Of this Rs. 12,022 are recoverable.
3	Assistant Engineers ...		39,400 (Provision for 4).	27,000	
1	Station Engineer (Rs. 500) ...		6,600	6,000	
	Chawls Management.				
1	Special Officer in charge Development Department chawls.		(Provision for this post was included in the provision for repairs and maintenance of chawls under "A Works and Acquisitions." Part II.	12,000	

APPENDIX F—*contd.*

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*contd.*

SUB-HEAD "B—ESTABLISHMENTS"—*contd.*

Numbers.	Particulars.	Actuals, 1925-1926.	Budget Estimates, 1926-1927.	Budget Estimates, 1927-1928.	Remarks.
			Rs.	Rs.	
	Land Management.				
1	Personal Assistant to the Land Manager Development Directorate (Rs. 900).	Rs. 16,89,000 for salaries, establishments, allowances and contingencies.	10,800	10,800*	*Of this Rs. 3,000 are recoverable.
	Land Acquisition.				
1	Land Acquisition Officer for the City of Bombay (Rs. 1,800).		21,600	21,600	Total Rs. 29,400. Of this amount Rs. 27,930 are recoverable.
1	Personal Assistant to the Land Acquisition Officer for the City of Bombay (Rs. 650).		7,800	7,800	
	Suburban Land Acquisition.				
1	Special Assistant to the Collector, Bombay Suburban District (Rs. 550 per mensem for 9 months and Rs. 600 per mensem for 3 months).		6,600	6,750	
1	Assistant Development Officer (Rs. 700) ...		8,400	700 (Provision for 1 month.)	
	Revenue Establishment charged to the Development Department.				
1	Collector, Bombay Suburban District, and Salsette Development Officer.		25,700	.....	
1	Personal Assistant to the Collector, Bombay Suburban District and Salsette Development Officer.		12,000	.....	
1	District Deputy Collector, Bombay Suburban District.		8,400	.....	Provision for next year for this staff has been made in Revenue Department budget.
1	Chitnis to the Collector, Bombay Suburban District, and Head Clerk to the Commissioner, Bombay Suburban Division.		3,855	.....	
1	Mamlatdar, South Salsette ...		2,595	.....	
1	District Inspector of Land Records, Bombay Suburban District.		2,940	.....	
	Total ...		7,10,030	4,60,070	
	Voted ...		5,74,530	3,97,670	
	Non-voted ...		1,35,500	62,400	

APPENDIX F—*contd.*

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*contd.*

MINOR HEAD "B—ESTABLISHMENTS"—*contd.*

Number.	Particulars.	Actuals, 1925-1926.	Budget Estimate, 1926-1927.	Budget Estimate, 1927-28.	Remarks.
	Establishments.	Rs. 16,89,000 for salaries, establishments, allowances and contingencies.	Rs.	Rs.	
1	Secretariat Establishment ...		76,578	79,050	
2	Reclamation ...		1,40,260	1,30,496	
3	Housing and Suburban Circle ..		1,50,210	74,736	Of this Rs. 23,500 are recoverable.
4	Land Manager's Office ...		29,834	22,277	Of this Rs. 6,814 are recoverable.
5	Office of the Land Acquisition Officer ...		46,644	40,812	Of this Rs. 38,762 are recoverable.
6	Land Acquisition Staff in the Bombay Suburban District.		53,250	12,627	
7	Suburban Survey Office ...		3,129	4,607	
8	Establishment in the Audit and Accounts office for maintaining accounts on commercial basis and other establishments.		18,900	17,050	
9	Office of the Special Officer in charge Development chawls		.....*	47,840	* Provision for this was included in the provision for repairs and maintenance of chawls under "A—Works and Acquisitions" Part II.
10	Land Records Office ...		960	.....†	† Provision for this has been made in Revenue Department budget.
	Total ...		5,19,765	4,29,495	
	Allowances.				
1	Travelling and fixed conveyance allowance ...		61,000	42,535	Of this Rs. 10,000 are for Housing and Suburban Circle, *non-voted* Rs. 3,600 and *voted* Rs. 38,935. Of this Rs. 3,885 are recoverable.
2	Local allowances		1,865	.....	
3	Duty allowance		10,500	11,640	
4	House-rent allowance		5,460	26,664*	* Of this Rs. 2,075 are recoverable. The increase in the provision for next year as compared to the provision for the current year is due to the house-rent allowance of the peons, which was treated in the current year's budget as included in pay, having been separated in the next year's estimates from pay and shown as house-rent allowance.
5	Compensatory allowance		12,440	5,785	Of this Rs. 1,260 are for Housing and Suburban Circle.
6	Compensation payable under the Workmen's Compensation Act.		3,000	3,000	
7	Leave allowances to be paid in England ...		51,992	53,254	Of this Rs. 8,550 are recoverable. Rs. 39,940 for English expenditure and Rs. 13,314 for loss on exchange. Rs. 39,752 *voted*, and Rs. 13,502 *non-voted*. Rs. 18,124 are for Housing and Suburban Circle.
8	Overseas pay and passages ...		6,667	5,760	*Non-voted*. Includes Rs. 4,320 for English expenditure and Rs. 1,440 for Indian expenditure.
9	Leave allowances ...		8,663	13,465	Of this Rs. 8,765 are for Housing and Suburban Circle.
	Total ..		1,61,587	1,62,103	
	Voted ..		1,22,893	1,39,241	
	Non-voted ...		38,694	22,862	

APPENDIX F—*concld.*

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*contd.*

MINOR HEAD "B—ESTABLISHMENTS"—*concld.*

Number.	Particulars.	Actuals, 1925-1926.	Budget Estimate, 1926-1927.	Budget Estimate, 1927-1928.	Remarks.
	Contingencies.	Rs. 16,89,000 for salaries, establishments, allowances and contingencies.		Rs.	
1	Rents, Rates and Taxes		24,300	24,025	
2	Country stationery and petty bazar supplies ...		2,385	1,410	
3	Postal, telegraph and money order commission charges.		4,750	2,660	
4	Carriage of parcels, treasure and other Government property.		1,310	1,250	
5	Hot and cold weather charges		300	200	
6	Supplying drinking water and dusting offices ...		265	180	
7	Law charges		.....	300	
8	Medical and Hospital charges		.....	50	
9	Books and Periodicals		1,410	1,050	
10	Printing, Binding and Advertising		12,720	11,175	
11	Purchase and repairs of office furniture (Offices of Direction and Accounts only).		4,300	725	
12	Purchase and repairs of tents (Office of Direction)		.....	.....	
13	Stationery and forms supplied to the offices of the Directorate of Development by the Yeravda Prison Press and the Stationery Department.		15,000	7,000	
14	Telephones		4,550	4,550	
15	Liveries and clothing		2,360	2,470	
16	Miscellaneous		12,128	6,060	
	Total ...		85,778	63,105*	* Of this Rs. 23,675 are recoverable. Of this Rs. 4,425 are for Housing and Suburban Circle.
	Total for B—Establishments ...		7,10,030 5,19,765 1,61,587 85,778	4,60,070 4,29,495 1,62,103 63,105	Salaries. Establishments. Allowances. Contingencies.
			14,77,160	11,14,773†	
	Less amount deducted on account of recoveries for part of the cost of offices of the Land Manager, Development Department, Land Acquisition Officer, and engineering staff in the Housing and Suburban Circle.		- 2,58,168	- 1,50,213	
	Net charge debitable to Development Department.		12,18,992 or say 12,19,000	9,64,560 or say 9,65,000	
	Voted ...		.....	8,79,298	
	Non-voted ...		.....	85,262	

† Includes Rs. 1,65,910 for pay, allowances and office contingencies for the Housing and Suburban Circle.

APPENDIX G.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME."

MINOR HEAD "C—TOOLS AND PLANT."

Details of the Budget Estimates of Tools and Plant under Provincial Civil Works for the year 1927-28.

Item No.	Description of articles.	Revised, 1926-27.	English charges. Total 1927-28.	Indian charges. Total 1927-28.
	Housing and Suburban Circle.	Rs.	Rs.	Rs.
	Tools and Plant	28,253	.....	16,000
	Deduct—Recoveries	.....	.....	- 2,478
	Total ..	28,253	.....	13,522

APPENDIX H.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME."

MINOR HEAD "D—GRANTS AND ADVANCES TO LOCAL AUTHORITIES."

Details of Budget Estimates for grants and advances to local authorities during 1927-28.

Particulars.	Revised Estimate for 1926-27.	Budget Estimate for 1927-28.
	Rs.	Rs.
Grants and advances for Town Planning Works.		
1. Ghatkoper Town Planning Scheme No. I	.....	20,000
2. Vile Parle Town Planning Scheme No. III	10,000	1,00,000
3. Vile Parle Town Planning Scheme Nos. IV and IVA	5,000	1,213
4. Vile Parle Town Planning Scheme No. VI	.....	20,000
5. Santa Cruz Town Planning Scheme No. III	.....	15,000
6. Santa Cruz Town Planning Scheme No. IV	22,724	50,000
7. Santa Cruz Town Planning Scheme No. II	50,000	
8. Malad Town Planning Scheme No. I	4,485	
9. Vile Parle Town Planning Scheme No. II	1,32,820	
10. Borivli Town Planning Scheme No. II	730	
11. Santa Cruz Town Planning Scheme No. V	2,149	
12. Bandra Town Planning Scheme No. III	6,000	
Grants for miscellaneous works.		
13. Extension of 2nd Hasanabad Lane	8,900	
	2,42,808	2,06,213
Deduct estimated recoveries of advances granted in previous years ...	75,000	1,25,000
Net grant ...	1,67,808	81,213

STATEMENT D

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE PROVIDED IN THE PROVINCIAL BUDGET ESTIMATES FOR 1927-28

5, *LAND REVENUE* (*Reserved*)

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU

ITEM 1. Establishment for the maintenance of city surveys at various places in the Presidency.

Recurring	..Rs.	2,988	Non-recurring ..	..Rs.	2,900
Total ...	.. „	5,888	Ultimate annual recurring	.. „	3,708

Remarks.—The introduction of city surveys at various places in this Presidency has been sanctioned by Government. The cost of the introduction is recoverable from the landholders. As soon as the enquiry work is finished maintenance work commences; otherwise the result of the survey would be lost. The cost of such maintenance is borne by Government.

2. The following amounts will be required during the next year for new maintenance establishments to be employed in those places where city survey operations are completed :—

Place	Recurring	Non-recurring	Total	Ultimate annual recurring
	Rs.	Rs.	Rs.	Rs.
Raver	....	800	800	....
Yaval	996	700	1,696	1,236
Malegaon	996	700	1,696	1,236
Lonavla	996	700	1,696	1,236
Total ..	2,988	2,900	5,888	3,708

3. The establishment usually required for the maintenance is more or less stereotyped, *viz.*, one maintenance surveyor on Rs. 60—2—80, one peon on Rs. 14, 15 or 16 according to the rate of pay of menials in the locality, a fixed contingency of Rs. 2 or Rs. 3 and a cycle allowance of Rs. 4. The non-recurring provision is mainly for the purchase of dead stock articles for the offices to be newly opened.

Grand Total 5, Land Revenue (Reserved)	Recurring	.. Rs.	2,988
	Non-recurring	.. „	2,900

6, *EXCISE (Transferred)*

MINISTER IN CHARGE—Honourable Dr. R. P. PARANJPYE

ITEM 2. Construction of 14 vats required for the new warehouse at the Nasik Distillery.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 70,014
Total ..	.. „ 70,014	Ultimate annual recurring	.. „ *Nil.*

Remarks.—Owing to the inadequacy of accommodation for the storage of strong spirit at the Nasik Distillery it was impossible to build up any reserve against sudden stoppage of manufacture due to serious breakdowns and accidents, or to carry on manufacture at a constant and consequently economical rate. Orders were therefore issued according administrative approval to the construction of a warehouse and to the provision of 14 vats. As the warehouse was very urgently required a supplementary grant was sanctioned by the Legislative Council at the last session and the work is in progress. The building will be ready by the end of the year and it is necessary to put up vats for the storage of spirit.

ITEM 3. Platform arrangement for the new Hansen Yeast Apparatus and copper pipe connection at the Nasik Distillery.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 1,000
Total ..	.. „ 1,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The purchase of a new Hansen Yeast Apparatus having been sanctioned it is being ordered out. The platform arrangement proposed for it is absolutely necessary in order to instal the apparatus at the distillery when received.

ITEM 4. Platform and ladders for the new pump at the Chhehedi pump house, Nasik Distillery.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 700
Total ..	.. „ 700	Ultimate annual recurring	.. „ *Nil.*

Remarks.—As things stand at present, it is difficult to discover and remedy any defects or dislocation of some of the pumps at the Chhehedi pump house. It is therefore essential to construct a platform and ladders to the pumps, so that any repairs found to be necessary can be carried out immediately. Delay in the execution of such repairs would create serious difficulties as it means the stoppage of water supply not only to the Distillery, but also to the Security Press and the Jail. These are new pumps and when they were installed this provision was not made.

ITEM 5. Arrangement for regulating water in the Chhehedi well, Nasik Distillery.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 3,000
Total ..	.. „ 3,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The work in question is necessary because pumps Nos. 4 and 5 are under water during floods in the river, and repairs to them cannot be effected till the water level goes down. By the proposed arrangement the well water level can be controlled at any time and it will be useful for cleaning the well, the foot valves, etc., whenever necessary. During the last rains the flood level was abnormal and the motors of the pumps had to be hauled up to a safe height to save them from going under the rising water.

ITEM 6. Condensing spray water pumps (2 sets of about 10 B. H. P. to meet a parallel running load of engines with separate suction piping foot valve) at the Nasik Distillery.

Recurring	..Rs. *Nil.*	Non-recurring .	..Rs. 5,000
Total ..	.. „ 5,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The capacity of one set of engines is 200 K. V. A. The requirements of the Distillery and the Security Printing Press in regard to power are at present nearly equal to the capacity of one of the engine sets. The demand of the Security Printing Press is however gradually going up and it is likely to be higher next year after the currency press is built. In order to provide power to the dependent concerns without detriment to the work of the Distillery the expenditure in question is necessary. When the Jail wants electricity for lights, probably in April next, it is very likely that at times the demand for electricity will be more than what one engine can supply. To run two engines parallel without any hitch, two new pumping sets of greater capacity are required to deal with the larger outlet of water from the engine condensers.

6, EXCISE (Transferred)—contd.

MINISTER IN CHARGE—Honourable Dr. R. P. PARANJPYE

ITEM 7. Larger sets of sewage pumps and sump well at the Nasik Distillery.

Recurring	..Rs.	*Nil.*	Non-recurring ..	..Rs.	5,500
Total ..	.. ,,	5,500	Ultimate annual recurring .. ,,		*Nil.*

Remarks.—The two existing sump wells are just sufficient to hold the sewage from the Distillery and the Security Printing Press buildings already erected. The sump wells originally constructed were designed with the object of meeting only the requirements of the Acetone Factory. When a Currency Press is added to the other Security Press buildings, the population, including workmen and labourers, will increase and all additional sewage will also run into these sump wells. The capacity of the present sumps is also low and in spite of the heavy strain put on them by the continuous pumping of the large accumulation of sewage in the sump wells it will not be possible easily to deal with the additional sewage without making provision for its disposal. The amount of Rs. 5,500 estimated for the work has been paid by the Government of India in connection with the Security Press.

ITEM 8. Provision of extra accommodation for the storage of spirit at the Khanapur Distillery.

Recurring	..Rs.	*Nil.*	Non-recurring ..	..Rs.	1,563
Total ..	.. ,,	1,563	Ultimate annual recurring .. ,,		*Nil.*

Remarks.—It is economical to manufacture spirit at a uniform rate monthly, and it is essential that there should be sufficient storage accommodation. For want of adequate storage manufacture has at times to be restricted thus increasing the over-head charges. The coastal warehouses dependent on the Khanapur Distillery cannot be supplied in the monsoon months and the quantity required for this period has to be supplied in the fair season, necessitating greater outturn for which sufficient accommodation is necessary. It is therefore proposed to increase the storage accommodation by partitioning one of the existing godowns and erecting two extra vats.

ITEM 9. Discretionary grant of the Commissioner of Excise to meet unforeseen capital expenditure at the Nasik and Khanapur Distilleries.

Recurring ..	..Rs.	*Nil.*	Non-recurring ..	..Rs.	25,000
Total ..	.. ,,	25,000	Ultimate annual recurring .. ,,		*Nil.*

Remarks.—The transactions on account of the Nasik and Khanapur Distilleries, which are managed departmentally, have not hitherto been shown in the public accounts. Under Chapter 2 of the Account Code the capital expenditure on works at the distilleries, which has hitherto been met by the Commissioner of Excise from the personal ledger accounts of the distilleries, has to be voted by the Legislative Council. In a concern of the magnitude of the Nasik Distillery it is not possible to anticipate all expenditure of a capital nature and it is therefore absolutely necessary that the Commissioner should have a certain amount at his disposal to meet unforeseen and urgent requirements. The Commissioner has asked that a provision of Rs. 50,000 should be made annually in the budget on this account and Government have agreed to the proposal subject to financial exigencies.

Grand Total 6, Excise (Transferred)	Recurring	..Rs.	*Nil.*
	Non-recurring	.. ,,	1,11,777

XIII, IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—(Reserved)

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR

SIND

(1) PRODUCTIVE

Desert Canal

ITEM 10. Constructing a baulkshed at mile 44 of Desert Canal.

Recurring	..	..Rs.	*Nil.*	Non-recurring	..Rs.	2,570
Total ..	..	.. „	2,570	Ultimate annual recurring.	„	*Nil.*

Remarks.—The old baulkshed collapsed during the rains of 1923. There are six regulators at this place (*viz.*, on Desert Canal, Uch Rajwah, Tharu Rajwah, Thariri Rajwah, New Manjhi Rajwah and old Manjhi Rajwah) and a new baulkshed is absolutely necessary to store needles for all these regulators, as otherwise there is risk of their being stolen, the locality being very close to the British borders, the Baluchistan territory lying just on the other side of the Desert Canal. In absence of a baulkshed one or two men of the beldar establishment are engaged in turn to watch the needles with the result that their other beat work is neglected and consequently there is loss to Government. The construction of a baulkshed will save this.

The work estimated to cost Rs. 2,572 was administratively approved by Government in Government Resolution No. 6572, dated 10th November 1924, and the detailed plan and estimate have been technically sanctioned by the Superintending Engineer, Indus Right Bank Circle.

ITEM 11. Constructing Subordinates' Inspection landhi with outhouses at 10th mile Frontier Rajwah.

Recurring	..	..Rs.	*Nil.*	Non-recurring	..Rs.	8,600
Total ..	..	.. „	8,600	Ultimate annual recurring .	„	*Nil.*

Remarks.—There is extensive rice cultivation between the Frontier Rajwah and the Desert Canal and there being no Subordinates' Inspection landhi to camp in, along the whole length of 23 miles of the Frontier Rajwah, it is in present circumstances impossible properly to inspect the canal during the inundation season. By constructing the Subordinates' landhi as proposed the inspection of the dangerous Dhoro portion of the canal, that is from miles 14 to 18, can be conveniently carried out. Innumerable leaks and breaches occur in this length and the presence of a subordinate is most essential during Abkalani. The conditions unquestionably warrant the construction of this landhi.

The work was administratively approved by Government in Government Resolution No. 5701, dated 31st August 1925, and the estimate therefor amounting to Rs. 8,604 was technically sanctioned by the Superintending Engineer, Indus Right Bank Circle.

Sind Canal

ITEM 12. Renewing roof of outhouses attached to the Khanpur Bungalow along Sind Canal.

Recurring	..	..Rs.	*Nil.*	Non-recurring	..Rs.	805
Total ..	..	.. „	805	Ultimate annual recurring	„	*Nil.*

Remarks.—The kacha roof of the Kitchen attached to the bungalow has fallen down and that of office block has been badly damaged by white ants. The renewal of the roof is therefore urgently needed as a measure of safety.

The work estimated to cost Rs. 805 was administratively approved by Government in Government Resolution No. 8476, dated 26th January 1926, and the detailed estimate has been technically sanctioned by the Superintending Engineer, Indus Right Bank Circle.

XIII, IRRIGATION (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR

Rajib, Chitti and Garang Canals

ITEM 13. Preliminary survey for the remodelling of the Rajib, Chitti and Garang Canals.

Recurring	..Rs. *Nil.*	Non-recurring	..Rs. 14,000
Total	.. „ 14,000	Ultimate annual recurring	„ *Nil.*

Remarks.—There is large area of good land lying waste at the tail of Chitti and Rajib and it will be advantageous to widen and extend these canals and as the tail of Garang is being cut off by Barrage canals it is necessary to remodel all of them. The permanent raising of the water level above Sukkur due to the Barrage will render these canals difficult to remodel at any rate for some miles near their heads on account of sub-soil water level being raised permanently. The project in itself is therefore very urgent. The area bounded by the Sukkur Begari Bund on the east, Barrage canal on the south and west and Sind Canal on the north and north-west will conveniently come under the remodelled canals which will also have to irrigate land on the east of Ruk Jacobabad Railway line at present settled on Sukkurwah as desired by the Barrage authorities.

The contour survey for this project was administratively approved by Government in Government Resolution No. 3886, dated 12th January 1926, and the detailed estimate therefor amounting to Rs. 14,171 has been technically sanctioned by the Superintending Engineer, Indus Right Bank Circle. The provision of Rs. 14,000 in question is made up as under :—

	Rs.	Rs.
Works		8,000
Special survey establishment :—		
1 Upper Subordinate at Rs. 250 per mensem for 5 months ..	1,250	
1 Lower Subordinate at Rs. 125 per mensem for 5 months ..	625	
1 Lower Subordinate at Rs. 125 per mensem for 2 months ..	250	
1 Tracer at Rs. 60 per mensem for 4 months	240	
1 Clerk at Rs. 50 per mensem for 5 months	250	
1 Peon at Rs. 20 per mensem for 5 months	100	
2 Camel sowars at Rs. 22 per mensem each for 2 months ..	88	
1 Camel sowar at Rs. 22 per mensem for 1 month ..	22	
3 Khalasis at Rs. 20 per mensem each for 5 months ..	300	
1 Khalasi at Rs. 20 per mensem for 2 months	40	
Travelling allowance	1,240	
Contingencies	578	
Rounding	—83	
		4,900
Tools and plant	....	1,100
Total ..	....	14,000

Indus Canals Left Bank

ITEM 14. Constructing Head Regulator over Panjgazo 97/1 through Kokawari Bund Mile 8.

Recurring	Rs. *Nil.*	Non-recurring	.. Rs. 4,000
Total	.. „ 4,000	Ultimate annual recurring	„ *Nil.*

Remarks.—At present the canal first runs in an easterly direction and turns to the south, then to the west and lastly to the north. The result is that the lands settled on the last portion of the canal running from South to North receive very little water if any at all and that too very late. In order therefore to give early water to those lands it is now proposed to open the old mouth as well and let it take the southernly direction as was the case prior to 1911. But as this old course is crossed by a bund near Taki 45, the construction of a regulator at this place for the prevention of breaches and for regulating the water supply is very necessary.

The work estimated to cost Rs. 4,117 was administratively approved by Government in their Resolution No. 7512, dated 4th July 1925, and the detailed plans and estimate have been technically sanctioned by the Superintending Engineer, Indus Right Bank Circle.

XIII, IRRIGATION (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR

Fuleli Canal

ITEM 15. Constructing new baulkshed with Establishment quarters at Alipur.

Recurring	Rs. *Nil.*	Non-recurring ..	Rs. 5,790
Total	,, 5,790	Ultimate annual recurring	,, *Nil.*

Remarks.—The old baulkshed and quarters of kacha construction collapsed during the heavy rains in 1924. As a regular establishment is maintained throughout the year at this place for rabi rotations it is necessary to provide housing accommodation for the establishment. There is now no baulkshed for the storage of baulks when not in use and as they deteriorate when not stored properly, it is necessary to have a baulkshed at this place.

The work estimated to cost Rs. 5,799 was administratively approved by Government in their Resolution No. 8422, dated 22nd February 1926, and plans and estimate therefor have been technically sanctioned by the Superintending Engineer, Indus Left Bank Circle.

Jamrao Canal

ITEM 16. Raising banks and inspection path of main canal and branches from mile 36 to 76/2.

Recurring	Rs. *Nil.*	Non-recurring ..	Rs. 10,000
Total	,, 10,000	Ultimate annual recurring	,, *Nil.*

Remarks.—The berms in this length are low and below water during most of Abkalani and the banks are spoil banks and dangerous. In order to guard against leaks and breaches the work is most urgent. A breach in the Jamrao is a great *set back* to cultivation. The work of raising banks in some lengths of the main canal line in the Northern Jamrao Canal Division has already been carried out during recent years and the proposed work is to be carried out in the remaining length of the canal in that Division.

The work estimated to cost Rs. 42,454 was administratively approved by Government in Government Resolution No. 7706, dated 5th September 1925, and the plans and estimate therefor have been technically sanctioned by the Superintending Engineer, Indus Left Bank Circle.

Eastern Nara Works

ITEM 17. Constructing Store-room and baulkshed at the 30th Mile regulator, Mithrao Canal.

Recurring	Rs. *Nil.*	Non-recurring ..	Rs. 2,014
Total	,, 2,014	Ultimate annual recurring	,, *Nil.*

Remarks.—The construction of a store room and baulkshed is necessary for storing the materials and needles, etc., of the regulator which are now stored in the open and are liable to be damaged or stolen. No other accommodation is available for them.

The work was administratively approved by Government in their Resolution No. 6635, dated 11th November 1924, and the detailed plans and estimate, the latter amounting to Rs. 2,014, have been technically sanctioned by the Executive Engineer, Eastern Nara Division.

ITEM 18. Constructing Store-room and baulkshed at 8th mile, Hiral.

Recurring ..	Rs. *Nil.*	Non-recurring ..	Rs. 2,020
Total	,, 2,020	Ultimate annual recurring ..	,, *Nil.*

Remarks.—At present there is no baulkshed at 8th mile of the Hiral Canal and the needles of the regulator are stored in the open. Hence the necessity of providing the baulkshed is very urgent. A store-room is also very necessary at this place and is proposed to be built with the baulkshed.

The work estimated to cost Rs. 2,020 was administratively approved by Government in their Resolution No. 7372, dated 29th April 1925, and the detailed plans and estimate therefor have been technically sanctioned by the Executive Engineer, Eastern Nara Division.

DECCAN AND GUJARAT

(1) PRODUCTIVE

Shahada Channel

ITEM 19. Acquiring certain land on the extension of the Shahada Channel.

Recurring	Rs. *Nil.*	Non-recurring ..	Rs. 990
Total	,, 990	Ultimate annual recurring ..	,, *Nil.*

XIII, IRRIGATION (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR

Remarks.—It is very necessary to acquire certain extra lands on the extension of the Shahada Channel where it runs through deep cutting so as to deposit the spoil from cutting. Originally land 33 feet in width was taken for the extension but it is now found that this width is not sufficient.

The work of acquiring this land was administratively approved by the Superintending Engineer, Central Circle, and the necessary estimate amounting to Rs. 992 has been technically sanctioned by the Executive Engineer, West Khandesh Division.

(2) UNPRODUCTIVE

Hathmati and Khari Cut Canals

ITEM 20. Providing brick lining to the gauge sites at Raipur weir on the Khari Cut Canal, Taluka South Daskroi, District Ahmedabad.

Recurring ..	..Rs. *Nil.*	Non-recurring ..	..Rs. 5,335
Total ..	.. „ 5,335	Ultimate annual recurring ..	„ *Nil.*

Remarks.—There have been disputes going on with the Kalambandi villages as regards the distribution of water between the Khari sluices and Khari Cut Canal. A conference of the Superintending Engineer, Northern Circle, the Collector of Kaira, the Executive Engineer, Kaira and Panch Mahals Division, the Mamlatdar of Matar, the Sub-Divisional Officer, Hathmati and Khari Cut Canals Sub-Division, and the representatives of the Kalambandi villagers of the Matar taluka was held at Navagam on the 19th April 1926 and after discussing the best "modus operandi" for the smooth and successful distribution of water between the Khari sluice and the Khari Cut a certain agreement was arrived at, which was unanimously accepted by the people. In accordance with the terms of this agreement it is necessary accurately to gauge the distribution of water reaching Raipur at the head of the Khari Cut Canal. Uptil now the gaugings have been done in the natural channel, but as this arrangement is apt to give rise to disputes brick lining 4½" thick on 6" concrete bedding is very necessary at the existing gauge sites at the Raipur Weir. The work is therefore very urgent and must be carried out in the ensuing year.

The work was administratively approved by Government in Government Resolution No. 8920, dated 11th August 1926, and the necessary estimate therefor amounting to Rs. 5,335 has been technically sanctioned by the Superintending Engineer, Northern Circle.

ITEM 21. Providing a cook-room at Salal Chauki on the Hathmati Canal, Mile No. 9/7, Taluka Prantij, District Ahmedabad.

Recurring ..	.. Rs. *Nil.*	Non-recurring ..	..Rs. 1,720
Total ..	.. „ 1,720	Ultimate annual recurring ..	„ *Nil.*

Remarks.—Due to heavy rains this year, a portion of the Kacha brick and mud wall of the cook house has collapsed. The cook-room is past repairs. A new cook-room is therefore urgently necessary for the sake of safety.

The work which is estimated to cost Rs. 1,723 was administratively approved by the Superintending Engineer, Northern Circle, and the plan and estimate therefor have been technically sanctioned by the Executive Engineer, Ahmedabad Division.

Wangroli Tank

ITEM 22. Constructing an inlet at Chainage 30·00 of the Bhalada High Level Canal of the Wangroli tank, Taluka Thasra, District Kaira.

Recurring ..	..Rs. *Nil.*	Non-recurring ..	..Rs. 525
Total ..	.. „ 525	Ultimate annual recurring ..	„ *Nil.*

Remarks.—The work is urgent as water standing against the canal bank in the monsoon often breaches it. To avoid this an inlet is very necessary.

The work was administratively approved by the Superintending Engineer, Northern Circle, and the necessary estimate amounting to Rs. 525 has been technically sanctioned by the Executive Engineer, Kaira and Panch Mahals Division.

XIII, IRRIGATION (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR

Savli Tank

ITEM 23. Constructing outlets on the Right Bank Canal of the Savli Tank, Taluka Kapadvanj, District Kaira.

Recurring	..	.. Rs. *Nil.*	Non-recurring	.. Rs.	660
Total ..	..	.. ,, 660	Ultimate annual recurring	,,	*Nil.*

Remarks.—On the Right Bank Canal of the Savli tank the cultivators often breach the canal bank for taking water to their fields. Such cuts are left unfilled and lead to a great waste of water thus causing loss of revenue to Government. To remedy this, pucca outlets are badly required. The work, which is required to safeguard Government revenue, is therefore an urgent necessity.

The work was administratively approved by the Superintending Engineer, Northern Circle, and the necessary estimate amounting to Rs. 661 has been technically sanctioned by the Executive Engineer, Kaira and Panch Mahals Division.

Krishna Canal

ITEM 24. Providing locking arrangements to 6" pipe outlets on the Krishna Canal.

Recurring	..	.. Rs. *Nil.*	Non-recurring	.. Rs.	1,350
Total ..	..	.. ,, 1,350	Ultimate annual recurring	,,	*Nil.*

Remarks.—The work is urgently required to control the distribution of water. The irrigators open the outlets at any time without permission and do not close them properly and thereby much water is wasted. This causes loss of revenue to Government. The work is required to safeguard Government interest and is therefore an urgent necessity.

It was administratively approved by the Superintending Engineer, Central Circle, and an estimate for it amounting to Rs. 1,354 has been technically sanctioned by the Executive Engineer, Satara Division.

ITEM 25. Constructing two overbridges over the right and left branches of Retre Harnax distributary.

Recurring	..	.. Rs. *Nil.*	Non-recurring	.. Rs.	610
Total	..	.. ,, 610	Ultimate annual recurring	,,	*Nil.*

Remarks.—There is no overbridge for the Retre Harnax cart track on the right branch of the Retre Harnax Distributary. Similarly the overbridge on the Dudhani cart track on the left branch of this distributary has completely fallen in and requires to be rebuilt. Several complaints have been received from the neighbouring irrigators about the inconvenience experienced while crossing the distributary and therefore this is a matter of urgent public convenience and as such is a very necessary work.

The work was administratively approved by the Superintending Engineer, Central Circle, and the necessary estimate amounting to Rs. 618 has been technically sanctioned by the Executive Engineer, Satara Division.

Yerla River Irrigation Works

ITEM 26. Extending the walls of Aqueduct on the Nehr Tank Right Bank Canal in mile 0/15.

Recurring	..	.. Rs. *Nil.*	Non-recurring	Rs.	1,320
Total ..	..	.. ,, 1,320	Ultimate annual recurring	,,	*Nil.*

Remarks.—At present the ends of the aqueduct walls go straight into the inner slope of the embankment and have no wing walls ; consequently there is much loss of water due to leakage. A wing wall of some length is necessary so as to prevent leakages where the banks of the nallas have cut back. As the leakage is considerable and reduces the discharge of the canal, it is necessary to stop it for better irrigation and to avoid increased expenditure in constant watching and stopping the leaks.

XIII, IRRIGATION (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR

The work has been administratively approved by the Superintending Engineer, Centra Circle, and an estimate therefor amounting to Rs. 1,326 has been technically sanctioned by the Executive Engineer, Satara Division.

ITEM 27.—Extending the walls of Aqueduct on the Yerla Left Bank Canal in mile 1/1.

Recurring	..	..Rs.	*Nil.*	Non-recurring	..Rs.	1,320
Total ..	..	.. ,,	1,320	Ultimate annual recurring	,,	*Nil.*

Remarks.—The remaks made under item 26 above apply to this item also.

The work has been administratively approved by the Superintending Engineer, Central Circle, and an estimate therefor amounting to Rs. 1,326 has been technically sanctioned by the Executive Engineer, Satara Division.

ITEM 28.—Extending the walls of Aqueduct on the Yerla Right Bank Canal in mile No. 0/5.

Recurring	..	..Rs.	*Nil.*	Non-recurring	..Rs.	1,320
Total ..	..	.. ,,	1,320	Ultimate annual recurring	,,	*Nil.*

Remarks.—The remarks made under item 26 above apply to this item also.

The work has been administratively approved by the Superintending Engineer, Central Circle, and an estimate therefor amounting to Rs. 1,326 has been technically sanctioned by the Executive Engineer, Satara Division.

ITEM 29.—Extending the walls of Aqueduct on the Yerla Left Bank Canal in mile 0/2.

Recurring	..	..Rs.	*Nil.*	Non-recurring	..Rs.	1,320
Total	..	.. ,,	1,320	Ultimate annual recurring	,,	*Nil.*

Remarks.—The remarks made under item 26 above apply to this item also.

The work has been administratively approved by the Superintending Engineer, Central Circle, and an estimate therefor amounting to Rs. 1,326 has been technically sanctioned by the Executive Engineer, Satara Division.

Lower Panjhra River Works

ITEM 30. Improvements to Lower Panjhra River Works.

Recurring	..	..Rs.	*Nil.*	Non-recurring	..Rs.	5,540
Total ..	..	.. ,,	5,540	Ultimate annual recurring	,,	*Nil.*

Remarks.—The work consists of (*i*) diversion of the Mudhi Channel with an aqueduct and superpassage near Mandal village, (*ii*) constructing a lining wall on Walkheda channel and (*iii*) improvements to Betwad channel. The Mudhi Channel almost surrounds the Mandal village and in the monsoon a great pool of water is formed at the main entrance of the village and great inconvenience is felt by the villagers in going in and coming out of the village. The diversion of this channel is therefore very necessary. The Walkheda channel is cut up at places by jungle water through several small water courses and a lining wall with an escape is therefore absolutely necessary to prevent damage to the channel bank and to save annual charges on its repairs. All the scour sluices of the Betwad Bandhara have gone out of order and it is impossible to close them and thus divert the water into the Betwad Channel. The scour sluices must therefore be set right immediately as the irrigators will not get sufficient water and loss of revenue will be the result. The work is therefore very urgent and necessary.

All these improvements have been administratively approved and estimates therefor, aggregating Rs. 5,544, technically sanctioned by the competent authorities.

ITEM 31. Constructing a double regulator for waste water on the boundaries of Belawad and Padhawad villages.

Recurring	..	..Rs.	*Nil.*	Non-recurring	..Rs.	680
Total ..	..	.. ,,	680	Ultimate annual recurring	,,	*Nil.*

Remarks.—Great inconvenience is experienced by the villagers in crossing the road leading to the villages Pashta, Mudhavad and Bhilane. The Collector of West Khandesh has been pressing for the execution of this work in order to avoid the waste of water which has damaged the roads and to remove the grievance complained of by the villagers. It is therefore proposed to construct a double regulator and to excavate a channel so as to allow the waste water to run to the Panjhra river. The waste water at present runs along the soft roads turning them into stretches of mire through which it is almost impossible to pass.

XIII, IRRIGATION (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR

The work was administratively approved by the Superintending Engineer, Central Circle, and the necessary estimate amounting to Rs. 689 has been technically sanctioned by the Executive Engineer, West Khandesh Division.

Chankapur Tank and Girna Left Bank Canal

ITEM 32. Constructing scour sluices with stop-gates on the Girna Left Bank Canal in miles No. 2/1,980 ft. and No. 9/1,060 ft.

Recurring ..	..Rs. *Nil.*	Non-recurring	..Rs. 2,290
Total	.. ,, 2,290	Ultimate annual recurring	,, *Nil.*

Remarks.—The old Girna Left Bank Canal has been considerably silted up and consequently it is very difficult to pass the designed discharge to meet the demand for irrigation. Formerly there was a proposal for raising the Thengoda weir instead of removing the silt from the canal, but as the proposal was costly and unsuitable one, scouring sluices are proposed in conjunction with arrangements to prevent excessive silt entering the Canal at the Head Works. From experience elsewhere it is anticipated that this measure will have the desired result and that the necessary discharge can be passed down the Canal in future to meet the increased demand for irrigation.

The work estimated to cost Rs. 2,296 has been administratively approved by the Superintending Engineer, Deccan Irrigation Circle, and the detailed plans and estimate will be technically sanctioned by the Executive Engineer, Nasik Irrigation Division.

Godavari Canals

ITEM 33. Investigating tank sites for additional storage for the Godavari Canals.

Recurring ..	.. Rs. *Nil*	Non-recurring ..	..Rs. 20,000
Total ..	.. ,, 20,000	Ultimate annual recurring ..	,, *Nil*

Remarks.—The growth of irrigation on the Godavari Canals as compared with that forecasted is very rapid so much so that the area irrigated in the year 1922-23 on these canals was not only considerably higher than that estimated for that year in the project but also higher than that anticipated in 1928-29 when the Canals were expected to be fully developed. In these circumstances either the area to be irrigated on the Canals must be limited to a figure at about that for which the storage has been designed or the storage must be increased in order that in times of scarcity of rain, etc., standing crops may not have to suffer for want of sufficient water. The second alternative is obviously preferable as it will be a short-sighted policy if the first alternative were to be adopted. The existing storage at Darna Dam cannot be increased as that would mean the diversion of the Great Indian Peninsula Railway which would otherwise be flooded with a greater storage. The pick-up weir at Nandur-Madhmeshwar is also not capable of being further increased. It is therefore necessary to carry out detailed investigations for suitable additional tank sites for supplementing the existing storages in order to keep pace with the speedy growth of irrigation on these canals and the work is one of extreme urgency.

The estimate for the work amounting to Rs. 41,167 has been administratively approved by Government in their Resolution No. 6766, dated 19th November 1926.

The details of the provision of Rs. 20,000 made in the next year's budget are as under :—

Quantity	Item	Rate	Amount
	I—WORKS		Rs.
	Survey Expenses		
1 No.	Pegs, etc., for survey	Lump sum	200
1 ,,	Flags, paints and other survey charges	,, ,,	100
50 ,,	Bench marks permanent	5 each	250
50 ,,	,, ,, temporary	3 ,,	150
60 ,,	Trial pits upto 10 feet in rock	50 ,,	3,000
1 ,,	Petrol and Kerosene oil, etc., for oil engine ..	Lump sum	600
	Establishment engaged whose salary will be debited to "Works"		4,300
4 Months	2 Karkuns at Rs. 25 each per month	50 per month	200
4 ,,	48 Survey Khalashis (8 for each of Lower Subordinates) and 2 tapalis at Rs. 15 per mensem	750 ,,	3,000
4 ,,	1 Mechanic	100 ,,	400
4 ,,	1 Oilman	30 ,,	120
4 ,,	4 Coolies at Rs. 15 each per month for oil engine ..	60 ,,	240
	Total I—Works ..		8,260

XIII, IRRIGATION (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR

Quantity	Item	Rate	Amount
	II—ESTABLISHMENT		Rs.
	Pay and travelling allowance for the regular establishment whose salaries are entered in the salary bill		
6 Months ..	Travelling allowance for the Sub-divisional Officer* ..	100 per month	600
6 ,, ..	2 Lower Subordinates at Rs. 100 each	200 ,,	1,200
4 ,, ..	4 ,, at Rs. 80 each	320 ,,	1,280
4 ,, ..	Travelling allowance for 6 Lower Subordinates at Rs. 50 each	300 ,,	1,200
6 ,, ..	Store clerk	30 ,,	180
6 ,, ..	1 Chowkidar at Rs. 16 per month	16 ,,	96
6 ,, ..	1 Khalashi or tapali	15 ,,	90
1 No. ..	Camp shifting and travelling allowance for office establishment	Lump sum	500
1 ,, ..	Contingency covering stationery, drawing materials and other miscellaneous expenditure	,, ,,	400
	Total, II—Establishment ..		5,546
	III—TOOLS AND PLANT ..		6,200
	Grand Total ..		20,006
		Say ..	20,000

* The Sub-divisional Officer, Bandhara Sub-division, is to do this work in addition to his own duties.

Pravara Left Bank Canal

ITEM 34. Constructing service road from mile 1/2,300′ to mile 2/20′ of Distributary No. 4 in mile 20 of Pravara Left Bank Canal :—

Recurring ..	.. Rs. *Nil*	Non-recurring	.. Rs. 775
Total ..	.. ,, 775	Ultimate annual recurring.	,, *Nil*

Remarks.—The necessity for a canal service road on this Distributary is greatly felt as without it the distribution of water and the inspection of the sugarcane area which has been increased cannot be done adequately.

The work estimated to cost Rs. 775 was administratively approved by the Superintending Engineer, Deccan Irrigation Circle, and the detailed estimate has been technically sanctioned by the Executive Engineer, Pravara Canals Division.

ITEM 35. Constructing service road from mile 1/720′ to mile 1/5,020′ of Distributary No. 7 in mile No. 29 of Pravara Left Bank Canal :—

Recurring ..	.. Rs. *Nil*	Non-recurring	.. Rs. 1,356
Total ..	.. ,, 1,356	Ultimate annual recurring.	;, *Nil*

Remarks.—The remarks made under item 34 above apply to this item also.

The work estimated to cost Rs. 1,358 was administratively approved by the Superintending Engineer, Deccan Irrigation Circle, and the detailed estimate has been technically sanctioned by the Executive Engineer, Pravara Canals Division.

Mutha Canals including Matoba Tank

ITEM 36. Survey for remodelling the Mutha Right Bank Canal (except the first 14 miles) and for its extension :—

Recurring ..	.. Rs. *Nil*	Non-recurring	.. Rs. 25,000
Total ..	.. ,, 25,000	Ultimate annual recurring.	,, *Nil*

Remarks.—It has long been realised that there is a very keen demand for the extension of irrigation in the Mutha Valley and that the provision of irrigation facilities to additional areas would be of great protective value to a tract of country that is particularly liable to famine. The existing storage is inadequate to meet the present requirements of irrigation and the canal which is antiquated requires remodelling. A sum of Rs. 21,000 has been sanctioned in the current year's budget for the preliminary investigations for improving the supplies of water to the Mutha Canals system and they will be completed in the current year. It is proposed to take up the surveys for remodelling the Mutha Right Bank Canal (except in the first 14 miles) and for its extension in the ensuing year and a detailed project will be prepared after the preliminary investigations are carried out. The Mutha Canals Division has been formed for

this purpose and the proposed non-recurring expenditure of Rs. 25,000 detailed below is essential to allow adequate progress to be made with this urgently necessary work :—

Details

	Rs.
(*a*) Survey expenses :—	
(1) Pegs, poles, paints, flags, etc., for ranging the lines, etc., lump ..	500
(2) Trial pits along the canal line wherever necessary, lump ..	3,000
(3) Bench marks, stones, etc., lump	2,000
(4) Temporary sheds, etc., lump	5,000
Total (survey) ..	10,500
(*b*) Works establishment :—	
(1) 48 khalasis for surveys at Rs. 17 each per mensem for 12 months	9,792
(2) 2 Maistries for trial pits at Rs. 50 each per mensem for 12 months	1,200
(3) 2 Measurers for preparing land plans, etc., at Rs. 60 each per mensem for 12 months	1,440
Total (Works establishment) ..	12,432
Total I—Works ..	22,932
(*c*) Tools and Plant :—	
Repairs and Carriage	1,000
Contingencies	1,000
Total ..	24,932
Say Rs. ..	25,000

ITEM 37. Measurer, sectional karkuns, etc., for the management of irrigation on the new Nira Right Bank Canal in the Mutha Canals Division.

Recurring ..	..Rs. 3,685	Non-recurring ..	..Rs. *Nil*
Total ..	.. ,, 3,685	Ultimate annual recurring ..	,, 4,020

Remarks.—The following establishment is required for irrigation management and is necessary owing to steady development of irrigation on the new Nira Right Bank Canal :—

	Rs.
1 Measurer at Rs. 40 per mensem	440
3 Sectional karkuns at Rs. 20 per mensem each	660
1 Signaller at Rs. 45 per mensem at head works	495
1 Peon at Rs. 10 per mensem under signaller	110
1 Dafter karkun at Rs. 45 per mensem	495
1 Tracer at Rs. 55 per mensem for making tracings of irrigation details of distributaries	605
5 Chowkidars at Rs. 16 per mensem each for 5 stop gates	880
Total ..	3,685

ITEM 38. Clerks, measurer, etc., for the management of Irrigation on the Nira Right Bank Canal in the Malsiras Division :—

Recurring ..	..Rs. 3,025	Non-recurring ..	.. Rs. *Nil*
Total ..	.. ,, 3,025	Ultimate annual recurring ..	,, 3,300

Remarks.—As irrigation operations have now commenced on the Nira Right Bank Canal and as they are to be extended next year down to mile 89 of the Canal, there will be a considerable increase probably to some 26,000 acres in the area under irrigation. The following extra staff will be absolutely necessary to cope with the corresponding increase of work :—

	Rs.
1 Clerk at Rs. 35 per mensem	385
2 Clerks at Rs. 25 per mensem each	550
1 Measurer at Rs. 35 per mensem	385
3 Canal Inspectors at Rs. 25 per mensem each	825
4 Regulating chowkidars at Rs. 16 per mensem	704
1 Canal chowkidar at Rs. 16 per mensem	176
Total ..	3,025

Grand Total—XIII, Irrigation (Reserved) ..	Recurring	6,710
	Non-recurring	1,21,910

15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE (Reserved)

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR

A.—IRRIGATION WORKS (PUBLIC WORKS)

SIND

Works under the control of the Indus River Commission

Karachi Canals Division

ITEM 39. Raising and strengthening Sonda Hillaya Bund, miles 3/7 to 5/3.

Recurring	..	..Rs.	*Nil.*	Non-recurring	..Rs.	7,000
Total ..	..	.. ,,	7,000	Ultimate annual recurring.	,,	*Nil.*

Remarks.—The height of this bund is not 4 feet above H. F. L. It is therefore proposed to raise it to the standard section in accordance with the orders of the Indus River Commission. If the bund is not raised, the river water may breach it in times of high inundation and flood the areas under cultivation and cause heavy loss of land revenue to Government and also entail enormous losses to the people.

The work was administratively approved and detailed plans and estimate, the latter amounting to Rs. 12,737, were technically sanctioned in the Indus River Commission Resolution No. 37-S.I.W.-4 (K.C.), dated 25th August 1926.

ITEM 40. Raising and strengthening Sheikhani Bund.

Recurring	..	..Rs.	*Nil.*	Non-recurring	..Rs.	3,000
Total ..	..	.. ,,	3,000	Ultimate annual recurring	,,	*Nil.*

Remarks.—Remarks made under item 39 above apply to this item also.

The work was administratively approved and detailed plans and estimate, the latter amounting to Rs. 7,560, were technically sanctioned in the Indus River Commission Resolution No. 39—S.I.W.-4 (K.C.), dated 4th September 1926.

ITEM 41. Raising and strengthening Baghar Uchito Bund, miles 14/4 to 21/5.

Recurring	..	..Rs.	*Nil.*	Non-recurring	..Rs.	20,000
Total ..	..	.. ,,	20,000	Ultimate annual recurring.	,,	*Nil.*

Remarks.—During the inundation of 1924 there was much pressure of water against this portion of the Baghar Uchito Bund with the result that the bund was damaged in many places. It is now proposed to raise the damaged portion to 4 feet above the H. F. L., otherwise in high inundations the bunds may be breached causing widespread devastation and loss of revenue to Government.

The work was administratively approved in the Indus River Commission Resolution No. 43-S.I.W.-4 (K.C.), dated 28th September 1926, and detailed plans and estimate, the latter amounting to Rs. 52,527, have been sanctioned by Government in their Resolution No. S. 23/26668, dated 19th November 1926.

ITEM 42. Constructing Daroga's landhi at Ranta, mile 25/0 of Mulchand Shahbunder Bund.

Recurring	..	..Rs.	*Nil.*	Non-recurring	..Rs.	4,600
Total ..	..	.. ,,	4,600	Ultimate annual recurring.	,,	*Nil.*

Remarks.—The bund line in this portion is dangerous and many breaches have occurred there in the past. Last year there was a breach which resulted in much loss to Government. Great inconvenience is felt by the Sub-divisional Officer and other establishment in the absence of a landhi and they have to live in Kacha landhis during the inundation season for the sake of patrol and careful watch. To ensure proper patrolling the construction of a landhi is considered absolutely necessary.

The work was administratively approved and detailed plans and estimate, the latter amounting to Rs. 4,615, were technically sanctioned in the Indus River Commission Resolution No. 33, dated 25th March 1925.

15, IRRIGATION (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR

Shikarpur Canals Division

ITEM 43. Constructing three sluices in the Sukkur Begari Bund to replace dangerous ones.

Recurring	..Rs.	*Nil.*	Non-recurring ..	..Rs.	9,000
Total ..	.. ,,	9,000	Ultimate annual recurring	.. ,,	*Nil.*

Remarks.—The work is very necessary and urgent as two of these three sluices became very dangerous during the last Abkalani and were closed to prevent breaches. These must be demolished and reconstructed. The third one has cracked and may give trouble in the ensuing year.

The approximate cost of the work is Rs. 18,000. Plans and estimate are under preparation.

ITEM 44. Constructing two sluices from Rajib and Chiti to supply wetting channel of Bichanji and Garang loops.

Recurring	..Rs.	*Nil.*	Non-recurring ..	..Rs.	6,000
Total ..	.. ,,	6,000	Ultimate annual recurring	.. ,,	*Nil.*

Remarks.—The work is very urgent as these sluices are required to give an early supply to the wetting channels of Bhichanji and Garang loops to give them proper soaking.

The approximate cost of the work is Rs. 12,000. Plans and estimate are under preparation.

ITEM 45. Constructing Wetting bund for Garang and Bichanji loops.

Recurring	..Rs.	*Nil.*	Non-recurring ..	..Rs.	1,500
Total ..	.. ,,	1,500	Ultimate annual recurring	.. ,,	*Nil.*

Remarks.—The work is required for an early supply for the proper soaking of Bichanji and Garang loops and is therefore very urgent.

The approximate cost of the work is Rs. 3,000. Plans and estimate are under preparation.

Begari Canals Division

ITEM 46. Constructing an engine house with Drivers' quarters at Choi on the Kashmor Bund.

Recurring ..	..Rs.	*Nil.*	Non-recurring	..Rs.	6,800
Total	.. ,,	6,800	Ultimate annual recurring.	,,	*Nil.*

Remarks.—The necessity for the work is that Choi is a very important centre and the pumping engine here controls the very dangerous three miles of the Gouspur Loop. At present the foundations of the engine are only needles of the Begari New Head Regulator, which needles are liable to be required for use. Further, the shelter for the engine at present consists purely of a grass and cocoanut matting hut. There are no quarters for the drivers and the mechanic which increases the present great congestion at Choi. A pucca building with drivers' quarters is therefore proposed to be constructed in order to ensure efficient working of the pumping engine in the interest of the safety of the bund.

The work was administratively approved and the detailed plans and estimate, the latter amounting to Rs. 6,723, were technically sanctioned in the Indus River Commission Resolution No. 38-S.I.W.—4 (B.C.), dated 2nd September 1926.

Fuleli Canals Division

ITEM 47. Raising the existing pitching of front slope of Budhka Loop, miles 2/6 to 4/4.

Rucurring ..	.. Rs.	*Nil.*	Non-recurring	..Rs.	8,690
Total	.. ,,	8,690	Ultimate annual recurring .	,,	*Nil.*

Remarks.—In order to soak the Budhka Loop bund up to the H. F. L. it is necessary to fill up the compartment to the level attained in the river. Hitherto the flooding of the compartment was limited to the plinth level of the Inspection Bungalow at Budhka, but now as a bund has been constructed round the bungalow a higher level of water can be admitted in the compartment. As the front slope of the bund is exposed to the action of the waves it is necessary to raise the existing pitching to 1 foot above H. F. L. to protect the bund from wavewash.

15, IRRIGATION (Reserved)—contd.

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR

The work is roughly estimated to cost Rs. 8,690 and the detailed plans and estimate for it will be technically sanctioned by the Indus River Commission in due course.

ITEM 48. Pitching front slope of first mile loop—miles 0 to 1/4 and rear slope of front Hajipur Bund, miles 0/6 to 2/1.

Recurring ..	..Rs. *Nil.*	Non-recurring	..Rs. 45,130
Total	.. „ 45,130	Ultimate annual recurring	. „ *Nil.*

Remarks.—Since 1918 the first mile loop has not been wetted and as the river is very close to the front bund and the loop forms the second line of defence, it is necessary to wet it satisfactorily so that it may be relied upon in case of the front bund being eroded. As the front slope of the loop bund and the rear slope of the front bund are exposed it is necessary to provide stone pitching along them to prevent wavewash.

The work is roughly estimated to cost Rs. 45,130 and the detailed plans and estimates therefor will be technically sanctioned by the Indus River Commission in due course.

ITEM 49. Constructing dry stone pitching along Hajipur Bund, miles 3/6 to 4/0.

Recurring ..	..Rs. *Nil.*	Non-recurring	.. Rs. 5,830
Total	.. „ 5,830	Ultimate annual recurring	. „ *Nil.*

Remarks.—The only bit remaining to be pitched along the Hajipur Bund which is exposed to wavewash is the portion from mile 3/6 to mile 4/0 and it is now proposed to be pitched to protect it from wavewash as otherwise the bund is greatly damaged. The work will obviate expenditure on wooden groynes and fascines and the usual repairs.

The approximate cost of the work is Rs. 5,830 and the detailed plans and estimate therefor will be technically sanctioned by the Indus River Commission in due course.

ITEM 50. Constructing sluices and excavating karia, *ex*: mile 0/6 Hajipur Bund for giving water to Sayad Abdul Karim's land.

Recurring ..	..Rs. *Nil.*	Non-recurring	..Rs. 8,000
Total	.. „ 8,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—There exist karia sluices in the Hajipur Bund and the first mile loop bund for karia belonging to Sayad Abdul Karim whose lands are situated beyond the loop bund and are irrigated from this karia. As the land enclosed in the compartment is kalarish, the owner objects to the compartment being filled up above the level of the karia banks as otherwise water impregnated with kalar will find its way into his karia and on to his land and will ruin his cultivation. In order to prevent this it is necessary to take up this karia for the purpose of filling up the compartment and wetting the bund and to construct another outside the compartment for use by the zamindar. The object of the work is to wet the bund in order to strengthen it.

The approximate cost of the work is Rs. 8,000 and the detailed plans and estimate therefor will be technically sanctioned by the Indus River Commission in due course.

ITEM 51. Pitching Jamshoro Front Bund.

Recurring ..	..Rs. *Nil.*	Non-recurring	.. Rs. 5,000
Total	.. „ 5,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The river is flowing just along the toe of the Jamshoro Front Bund and it has a tendency to erode the front slope of the bund. It is necessary to stop such action where it exists, which can only be done by providing pitching at necessary places. If this work is not done the front slope is likely to get washed away and will on that account be much weakened.

The work is roughly estimated to cost Rs. 5,000 and the detailed plans and estimate therefor will be technically sanctioned by the Indus River Commission in due course.

Nasrat Canals Division

ITEM 52. Constructing pipe sluices over " adds " of Khuadas *ex*: Dad Feeder.

Recurring ..	..Rs. *Nil.*	Non-recurring	..Rs. 2,400
Total	.. „ 2,400	Ultimate annual recurring	.. „ *Nil.*

Remarks.—These pipe sluices are very necessary for irrigating the area along the Dad Feeder. This area used to be irrigated in the past by erecting Khuadas on the berms of Dad

Feeder and passing the water across the bank by means of kacha bridged "adds." During high Abkalani these kacha "adds" used to become extremely dangerous and now when the left bank of Dad Feeder has been declared a river embankment as per Government Resolution No. 5958, dated 5th June 1925, this sort of thing cannot be allowed. Last year no Khuada was allowed on the berm and the people had to suffer. It is therefore necessary to construct these pipe sluices in order to remove the complaints of the people.

The work was administratively approved and detailed plans and estimate, the latter amounting to Rs. 2,435, were technically sanctioned in the Indus River Commission Resolution No. 31-S.I.W.—5 (S.C.), dated 15th July 1926.

DECCAN AND GUJARAT

Kaira and Panch Mahals Division

ITEM 53. Improvements to Gam tank at Marida, Taluka Nadiad, District Kaira.

Recurring	..	..Rs. *Nil.*	Non-recurring	..Rs.	3,500
Total ..	..	.. „ 3,500	Ultimate annual recurring .	„	*Nil.*

Remarks.—Owing to heavy rainfall this year the tank has overflowed, one inlet collapsed and another is out of plumb and the bund has also breached. If the improvements are not carried out before the next rains, there will be risk of the water finding its way into the village endangering lives and property and flooding also the roads leading to other villages. The work is of a very urgent nature.

The plans and estimate can only be prepared after surveying the site which is only possible at the end of the monsoon. As soon as the survey operations become possible, the survey will be undertaken and the detailed plans and estimates for the work will be prepared and administratively approved and technically sanctioned by the competent authority. It is provided as it is of an urgent nature.

Grand Total—15, Irrigation—Public Works (Reserved)	Recurring ..	..Rs.	*Nil.*
	Non-recurring	.. „	1,36,450

15—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE (Reserved)

A—Irrigation Works (Civil)

MEMBER IN CHARGE—HONOURABLE MR. J. L. RIEU

ITEM 54. An additional clerk on Rs. 30—5/2—70 per mensem for the office of the Superintending Engineer on Special Duty.

Recurring	.. Rs.	330	Non-recurring ..	.. Rs.	*Nil.*
Total ..	.. ,,	330	Ultimate annual recurring	.. ,,	840

Remarks.—The office of the Superintending Engineer on Special Duty being "Executive" for purposes of accounts, detailed accounts are required to be prepared in accordance with the procedure laid down in the Public Works Department Code and all the documents and registers are to be maintained in the forms prescribed in the Book of Public Works Account Forms. The establishment work of the office is heavier than that of an Executive Engineer's Office, where one clerk is detailed solely and wholly for establishment work. The establishment consists of 50 persons for whom salary bills and travelling allowance bills have to be prepared monthly and payments arranged for in different parts of the Deccan and Gujarat. In an Executive Engineer's office the account documents, such as Work Abstracts, etc., are received duly prepared from Sub-Divisional offices but in this case the work has to be done in its initial stage (in the office of the Superintending Engineer on Special Duty), as surveyors have no clerks. The accounts work will still further increase as additional survey parties commence operations. An additional clerk is therefore required to cope with the increasing volume of work.

		Rs.
Grand Total—15, Other Revenue Expenditure financed from ordinary revenues (Civil) (Reserved).	Recurring ..	330
	Non-recurring ..	*Nil.*

22, GENERAL ADMINISTRATION (Reserved)

MEMBER IN CHARGE—Honourable Sir CHUNILAL V. MEHTA

ITEM 55. Opening of a sub-treasury at Ahwa.

Recurring	..Rs. 782	Non-recurring ..	..Rs. 210
Total ..	.. „ 992	Ultimate annual recurring	.. „ 844

Remarks.—At present several Rangers of the Dangs Forests have to send parties to Nawapur, Surat, Chikhli, Bardoli and Kalvan for receiving payment of cheques or for depositing money into a treasury. The cheques are of considerable value—up to about Rs. 7,000 in a single case. There is always great concern about the safety of the treasure in transit. Besides, the expense on travelling allowances and the time occupied by the staff in cashing cheques is considerable. Ahwa is the chief centre of the Dangs, and the distance between Ahwa and Chikhli, at which latter place there is a sub-treasury, is 54 miles. There is considerable risk in the staff going without adequate protection. If a treasury were maintained at Ahwa, police parties would only occasionally conduct treasure in and out of the Dangs. Government probably lose at present a large revenue annually owing to the waste of time of the subordinates in carrying money to the sub-treasury and back when they might be helpful in the exploitation of the forests. The figures of transactions for the year 1925-26 which would have taken place with a treasury at Ahwa are as follows :—

	Drawn	Paid in
	Rs.	Rs.
Forests	2,89,970	58,841
Revenue and other establishments	27,767	76,346
	3,17,737	1,35,187
Similar figures for the year 1924-25 are as shown below :—		
Forests	2,42,280	42,449
Revenue and other establishments	27,708	61,758
	2,69,988	1,04,207

It is probable that the amount which would be paid in at Ahwa treasury on forest account would be increased, as many of the payments for forest coupes and permits which are now paid into the Surat and other treasuries would be credited at Ahwa. In these circumstances, Government think that there is a real necessity for a sub-treasury at Ahwa and accordingly provision for the opening of a sub-treasury at that place with effect from the next year has been made. The following provision is required for next year :—

Recurring

	Cost per mensem
	Rs.
1 clerk. Pay on Rs. 30—5/2—80 (average cost Rs. 55) converted into one on Rs. 85—5/2—100 (average cost Rs. 96)	41
1 peon on pay Rs. 16 per mensem *plus* bad climate allowance of Rs. 5 per mensem	21
1 Head Constable—Armed	
On pay of Rs. 28 per mensem *plus* bad climate allowance Rs. 10 per mensem	38
3 Head Constables—Armed	
On pay of Rs. 21 per mensem each *plus* bad climate allowance of Rs. 5 per mensem each	78
	178
	×11
	1,958

22, GENERAL ADMINISTRATION (Reserved)—concld.

MEMBER IN CHARGE—Honourable Sir CHUNILAL V. MEHTA

	Cost per annum
	Rs.
Contingencies	100
Clothing for the Head Constable and 3 Constables at Rs. 18 each ..	72
	172
Total ..	2,130
Less ..	1,348 (provided as a new item under 26, Police)
Net recurring ..	782

Non-recurring

	Rs.
Extension of the existing room	140
Opening of a sub-chest	70
	210

Provision for one Head Constable and 3 Constables and for their clothing is made under "26, Police." Provision for the remaining items is made under this head for 11 months of next year.

Grand Total—22, General Administration (Reserved).	Recurring ..	Rs. 782
	Non-recurring ..	„ 210

25, JAILS AND CONVICT SETTLEMENTS (Reserved)

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON

ITEM 56. Appointment of twelve warders to guard condemned convicts at three prisons on Rs. 22 per mensem with a biennial uniform allowance of Rs. 35 each.

Recurring	..Rs.	2,444	Non-recurring	..Rs.	*Nil.*
Total	.. ,,	2,444	Ultimate annual recurring	.. ,,	3,378

Remarks.—The Indian Jails Committee has recommended that the duty of guarding condemned prisoners should be undertaken by the warder staff and should not be imposed upon the police, so that divided responsibility between police and jail authorities may be avoided. It is therefore proposed to appoint four warders for this duty at each of the District Prisons at Bijapur, Dhulia and Sukkur. The substitution of these warders for the police will result in a small saving on account of pay. The provision for the pay of eight warders at the Bijapur and Dhulia Prisons is made for six months only as their quarters are not expected to be ready earlier.

ITEM 57. Replacement of a non-I.M.S. Superintendent of a District Prison by a non-I.M.S. Superintendent of a Central Jail.

Recurring	..Rs.	2,400	Non-recurring	..Rs.	1,575
Total	.. ,,	3,975	Ultimate annual recurring	.. ,,	4,200

Remarks.—The Nasik Central Prison, which is at present under construction, is expected to be completed by March 1928. Some of the prisoners' barracks are however ready, and it is proposed to accommodate about 700 prisoners there from the Deccan Convict Gang at Visapur. The latter will be closed in June 1927 as the extramural work of the tank on which that gang has been so far employed will then be completed. A Superintendentship of a District Prison will therefore have to be abolished and an appointment of Superintendent of a Central Jail created. It is proposed to create the latter appointment about three months before the former is abolished, *i.e.*, about the middle of March 1927, in order to enable the preliminaries connected with the opening of the new Central Jail at Nasik to be carried out. It is further proposed, after the additional appointment is created, to throw open an additional appointment of Superintendent of a Central Jail to a non-I.M.S. Superintendent of a District Prison.

ITEM 58. Acquisition of land for the Criminal Tribes Settlement at Umedpur in the Sholapur District.

Recurring	..Rs.	*Nil.*	Non-recurring	..Rs.	2,005
Total	.. ,,	2,005	Ultimate annual recurring	.. ,,	*Nil.*

Remarks.—Extension of the settlement is required to provide a colony for settlers who are discharged on probation. The cost will not ultimately fall on Government as it will be recovered from the local mill employing settlement labour on whose behalf land is to be acquired.

ITEM 59. Replacing of the police staff detailed for duty in Criminal Tribes Settlements except a guard of 1 head constable and 8 constables required for the Criminal Tribes Settlement at Kalyanpur.

Recurring	..Rs.	34,842	Non-recurring	..Rs.	*Nil.*
Total	.. ,,	34,842	Ultimate annual recurring	.. ,,	34,842

Remarks.—At present a large police force is detailed for duty in Criminal Tribes Settlements. This has been found administratively inconvenient and at times involves much avoidable expenditure in the shape of travelling allowances. Sufficient experience has now been gained for the Criminal Tribes Settlement Department to make independent arrangements. Against the recurring expenditure of Rs. 34,842 under this head there will be savings of Rs. 33,564 in the budget under "26, Police" and "25, Jails and Convict Settlements charges in connection with the settlement of Criminal Tribes" which is the expenditure being incurred under the existing arrangements; and further economies in the regular criminal tribes budget under "25, Jails and Convict Settlements" will be possible to the extent of Rs. 1,324 so that there will be no extra expense but a saving of Rs. 46 in the budget as a whole. The present and proposed establishments with their cost are shown in Appendix I.

		Rs.
Grand Total—25, Jails and Convict Settlements (Reserved)	Recurring	39,686
	Non-recurring ..	3,580

APPENDIX I (*vide* item 59 *ante*)

Present strength of establishment at the various settlements						Proposed strength of establishment at the various settlements					
Head constables	Constables	Jamadar and Havildar	Sepoys	Peons	Total	Head constable	Constables	Head guards	Guards	Peons	Total
10	66	2	10	26	114 + 10 part-time watchmen.	1	8	17	66	19	111 + 27 part-time watchmen at Rs. 5 each per mensem.

Pay and Allowances

—	Pay	Monthly cost	—	Pay	Monthly cost
	Rs.	Rs.		Rs.	Rs.
1 Head constable ..	36	36	1 Head constable ..	27	27
4 Do. ..	35	140	8 Constables ..	21 (average)	168
5 Do. ..	27	135	1 Head guard ..	50	50
56 Constables ..	21 (average)	1,176	2 Do. ..	43	86
7 Do. ..	20	140	3 Do. ..	35	105
3 Do. ..	19	57	11 Do. ..	27	297
1 Jamadar ..	45	45	66 Guards ..	21 (average)	1,386
1 Havildar ..	27	27	10 Peons ..	16	160
10 Sepoys	19	190	8 Peons ..	15	120
1 Naik ..	18	18	1 Boy peon ..	10	10
1 Peon ..	18	18	27 Part-time watchmen.	5 each	135
10 Peons ..	16	160			
12 Peons	15	180			
1 Peon	14	14			2,544
1 Boy peon ..	10	10			
114+10 (Part-time watchmen.)		2,346			

APPENDIX I (*vide* item 59 *ante*)

Local Allowances

—	Rate per mensem	Monthly cost	—	Rate per mensem	Monthly cost
	Rs.	Rs.		Rs.	Rs.
1 Head constable at Special settlement, Bijapur ..	20	20	1 Head constable ..	3	3
1 Constable at do. ..	12	12	8 Constables ..	2	16
2 Constables at Camp Settlement, Khanapur	6 each	12	1 Head guard at Ambernath.	7	7
3 Head constables, (Ambernath, Nira and Gokak Falls) ..	5 each	15	4 Guards and one peon at Ambernath ..	5	25
17 Constables (3 at Ambernath, 7 at Nira, 5 at Gokak and 2 at Khanapur).	4 each	68	2 Head guards at Nira Project settlement ..	3	6
1 Constable at Baramati	3	3	10 Guards and 2 peons ..	2	24
2 Constables at Special settlement ..	1	2	1 Head guard at Khanapur ..	3	3
6 Head constables and 43 constables at Sholapur, Bijapur, Gadag, Hubli ..	..	60	1 Guard and 1 peon at Khanapur ..	2	4
2 Peons at Ambernath at Rs. 4 ..	..	8	2 Guards and one peon at Coupe settlement, Khanapur ..	4	12
1 Peon at Khanapur at Rs. 3 ..	..	3			
1 do. at Re. 1 ..	..	1			
4 Part-time watchmen at Baramati ..	5	20	1 Guard and peon at Bombay ..	7	14
Part-time watchmen at Sholapur (Umedpur.)	..	34			
		258			114

Clothing Allowance

	Rs.		Rs.	a.	p.
10 Head constables ..	at Rs. 18 each per annum=1,566	For 17 Head guards and 66 guards at Rs. 1-8-0 per mensem ..	124	8	0
1 Jamadar ..		Clothing charges of 1 head constable and 8 constables at Rs. 1-8-0 per mensem	13	8	0
1 Havaldar .					
10 Sepoys .					
65 Constables ..					
87			138	0	0

APPENDIX I (*vide* item 59 *ante*)

Arms and Accoutrements.

10 Head Constables.
65 Constables.

75

at Rs. 10 each per annum .. Rs. 750

Summary

2,346
258

2,604×12 = 31,248 Pay and Allowances
1,566 Clothing charges
750 Arms, etc.

33,564

Arms and Accoutrements, etc.

Bicycle Allowances.

	Rs.
20 at Rs. 5 per mensem each ..	100
Total ..	2,896
	×12
	34,752
1 Head constable and 8 constables at Rs. 10 each per annum ..	90
Proposed cost ..	34,842
Present cost ..	33,564
Excess of proposed over present cost ..	1,278

Further economies in the budget under "25, Jails and Convict Settlements"

By reduction of Re. 1 per mensem in respect of 27 bicycle allowances 1×27×12	324
By reduction of Rs. 1,000 in the provision for Contract Contingencies	1,000
	1,324

Net result (1,324 − 1,278) = Rs. 46 saving.

26, POLICE (Reserved)

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON

ITEM 60. Entertainment of three clerks for the annual re-registration of motor vehicles in Bombay City.

Recurring	..Rs.	720	Non-recurring	..Rs.	*Nil.*
Total ..	.. „	720	Ultimate annual recurring	.. „	720

Remarks.—There has been in recent years a considerable increase in the clerical work in the Motor Vehicles Department under the Commissioner of Police, Bombay, especially owing to the introduction of the system of annual re-registration of motor vehicles, and with the yearly increase in the number of vehicles on the road, the work year by year grows in volume. The working arrangements in the office of the Commissioner of Police, Bombay, have been fully examined and Government are satisfied that the entertainment of 3 temporary junior clerks for a period of four months every year is necessary in order to enable it to deal efficiently and expeditiously with the increased volume of work. Provision of Rs. 720 has, therefore, been made for the entertainment of three temporary junior clerks for the purpose in the office of the Commissioner of Police, Bombay, for a period of four months during the year 1927-28.

ITEM 61. Entertainment of Sindhi Shorthand Reporters in the Criminal Investigation Department in Sind.

Recurring	..Rs.	8,415	Non-recurring	.. Rs.	*Nil.*
Total ..	.. „	8,415	Ultimate annual recurring	.. „	9,865

Remarks.—Government have administratively approved the proposal for the entertainment of a staff of three Sindhi shorthand reporters of the rank of Sub-Inspectors in the cadre of the Sind Criminal Investigation Department and the grant of shorthand proficiency allowances to the existing three Urdu shorthand reporters and to the proposed three Sindhi shorthand reporters on the following graduated scale :—

Per mensem Rs.	Speed per minute
15	60 words.
30	100 words.
40	120 words.

As most of the speeches that have to be reported in Sind are delivered either in Sindhi or Urdu, the entertainment of Sindhi shorthand reporters in addition to the existing Urdu shorthand reporters is necessary in order to obtain accurate reports. The proposed allowances are designed as an inducement to acquire and maintain proficiency. The extra cost on account of pay and allowances of the reporters for 11 months of the year 1927-28 amounts to Rs. 8,415 as shown below :—

	Rs.
Pay of two Sindhi Shorthand Sub-Inspectors at Rs. 75 per mensem each ..	1,650
Pay of one Sindhi Shorthand Sub-Inspector at Rs. 125 per mensem ..	1,375
Conveyance allowance for three Sub-Inspectors at Rs. 25 per mensem each.	825
Clothing allowance for three Sub-Inspectors at Rs. 3-5-4 per mensem each .	110
Criminal Investigation Department allowance for three Sub-Inspectors at Rs. 30 per mensem each	990
House rent for three Sindhi Shorthand Sub-Inspectors at Rs. 30, 25 and 20 per mensem	825
Six Shorthand proficiency allowances	2,640
Total ..	8,415

ITEM 62. Purchase of tents for Police Officers in Sind.

Recurring	.. Rs.	*Nil.*	Non-recurring	.. Rs.	3,750
Total ..	.. „	3,750	Ultimate annual recurring	.. „	*Nil.*

Remarks.—Government have administratively approved the proposal for the purchase of new tents for the Sub-Divisional Police Officers in the districts of Karachi, Hyderabad, Sukkur, Larkana, Thar Parkar and Nawabshah, as owing to the introduction of the Sub-Divisional

Scheme, Sub-Divisional Police Officers have to tour constantly. Some new tents and servants' pals are also required to replace old ones. Provision of Rs. 3,750 has, therefore, been made in the next year's budget for the purchase of these tents.

ITEM 63. Entertainment of Police Guards for the new sub-treasury at Ahwa.

Recurring	..Rs. 1,348	Non-recurring ..	..Rs. *Nil.*
Total ..	.. „ 1,348	Ultimate annual recurring	.. „ 1,491

Attention is invited to the remarks on item 55 *ante* under the head "22, General Administration." Armed Police Guards are required for the proper protection of the treasure at Ahwa and for the carrying of the treasure to and from Ahwa. The following provision is made for the purpose under this head :—

	Rs.	Cost per mensem Rs.
1 Head Constable—Armed—		
Pay	28	38
Bad climate allowance	10	
3 Constables—		
Pay	21 each	78
Bad climate allowance	5 „	
		116
		× 11
		1,276
Clothing for the head constable and 3 constables at Rs. 18 per head per annum		72
		1,348

ITEM 64. Policing of the Criminal Tribes Settlements of Hurs in Sind.

Recurring	.. Rs. 7,803	Non-recurring	.. Rs. *Nil.*
Total	.. „ 7,803	Ultimate annual recurring	.. „ 7,803

Remarks.—A sum of Rs. 7,802—14—0 is required to defray the charges incidental to the employment of the police staff to guard the Hur Settlements in Sind. The details are given below :—

Settlement	Strength of the Police force	Annual cost Rs. a. p.
Hur Settlement at Sanghar	.. 1 Head Constable, 2nd grade (armed), 3 constables (armed).	1,467 10 0
Hur Settlement at Jalalani	.. 1 Mounted Head Constable, 1st grade, 2 Mounted constables, 3 Armed constables.	3,692 10 0
Hur Settlement at Sinjhoro	.. 1 Unarmed Head Constable, 4th grade, 2 Mounted constables, 2 Armed constables.	2,642 10 0

Hitherto the charges incidental to the policing of the Hur Settlements in Sind have been recovered by a levy on each registered Hur. The charges amounted at one time to Rs. 11,674 per annum. As the reformation of the sect progressed, registers prepared under Section 4 of the Criminal Tribes Act were revised, and other methods such as transportation to settlements in the Presidency were resorted to with the result that the number of persons who should bear the levy diminished and in consequence the burden on each individual Hur increased. Owing to their limited means recovery has been extremely difficult, and the men have been known to

26, POLICE (Reserved)—concld.

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON

resort to crime in order to find the money. To meet the altered conditions the Kullan Settlement has been closed down and other economies effected in the police charges, so that the figure has now been reduced to Rs. 7,800 but it is felt that the hardships involved in subjection to this recurring levy is a serious obstacle to the reclamation of the Hurs and it is therefore proposed that in future the charges detailed above should be borne by Government.

		Rs.
Grand Total—26, Police (*Reserved*) ..	Recurring ..	18,286
	Non-recurring ..	3,750

30, SCIENTIFIC DEPARTMENTS (TRANSFERRED)

MINISTER IN CHARGE—Honourable Diwan Bahadur Harilal D. DESAI

ITEM 65. Grant of annuity to the Parasnis family in perpetuity.

Recurring	.. Rs.	2,400	Non-recurring ..	.. Rs.	*Nil.*
Total	.. ,,	2,400	Ultimate annual recurring	.. ,,	2,400

Remarks.—The New Satara Museum building was opened in the year 1925 and negotiations were going on between Government and the late Rao Bahadur Parasnis as to the future management of the Museum. Unfortunately owing to the sudden death of Rao Bahadur Parasnis the whole status of the Museum has to be reconsidered by Government. Pending the constitution of a Board of Trustees for the management of the institution, the Collector of Satara has been appointed to be a provisional curator in charge of the Museum. While considering the question of the future management of the institution, it has been suggested to Government that in return for a deed of gift donating to Government everything deposited in the Museum when the Collector of Satara sealed the doors after Rao Bahadur Parasnis' death, the Parasnis family should be offered a pension of Rs. 200 per mensem in perpetuity. Negotiations are still going on with the Parasnis family whether they are ready to accept the offer. In the meantime, it is proposed to provide a sum of Rs. 2,400 in next year's estimates.

			Rs.
Grand Total—30, Scientific Departments (Transfered).	Recurring	..	2,400
	Non-recurring	..	*Nil.*

31, EDUCATION (Transferred)

MINISTER IN CHARGE—Honourable Diwan Bahadur HARILAL D. DESAI.

ITEM 66. Charges on account of additional staff and equipment, etc., for the College of Engineering, Poona, and the workshop attached to it.

Recurring	..Rs. 3,330	Non-recurring ..	..Rs. 1,90,000
Total	.. ,, 1,93,330	Ultimate annual recurring	.. ,, 5,760

Remarks.—Under the revised regulations and syllabuses sanctioned for the B.E. (Civil and Mechanical) Examinations and for the 2nd and 3rd year Workshop classes, Electrical Engineering has to be taught in addition to the old course. Physics is also to be taught in its technical aspects. This addition to the courses requires the strengthening of the Physics and Electrical Engineering Departments and Workshop. The present staff is sufficient to teach elementary work only but is unable to cope with the additional work thrown upon it by the revised course which was introduced in 1924. The number of students in the Workshop classes of the College of Engineering has increased of late and the revised course introduced in 1924 has also increased workshop practice for all college students. In the absence of the requisite staff the college classes are seriously handicapped.

The extra staff required for the college and the workshop is as follows :—

1 Demonstrator in Electrical Engineering on Rs. 200—10—250 per mensem ;
1 Electrician on Rs. 120—5—180 per mensem ;
1 Menial on Rs. 20 ;
1 Machine Attendant on Rs. 30 per mensem.

In addition to the extra staff referred to above, a non-recurring grant of Rs. 1,90,000 for the purchase of machinery and equipment is also necessary. Rs. 60,000 is for the Workshop, Rs. 1,20,000 for the Electrical Engineering Laboratory and Rs. 10,000 for the Mechanical Engineering Laboratory.

ITEM 67. Grant-in-aid to the Bombay Boy Scouts Association.

Recurring	..Rs. 40,000	Non-recurring ..	..Rs. *Nil.*
Total	.. ,, 40,000	Ultimate annual recurring	.. ,, 40,000

Remarks.—In order to encourage the boy scout movement in this Presidency, a post of Provincial Commissioner for Boy Scouts (now designated Provincial Secretary to the Bombay Boy Scouts Council), together with the requisite office establishment and other charges, was sanctioned for a period of two years in the first instance from 1st February 1921. The period of the appointment was subsequently extended by three years. In 1924-25 Government, with the approval of the Legislative Council, sanctioned a grant-in-aid of Rs. 15,000 per annum for a period of two years to the Bombay Boy Scouts Association in order to finance further expansion of the movement. There was thus a total provision of Rs. 46,864 in the budget for 1925-26 on account of boy scouts as detailed below :—

	Rs.
(*a*) Charges on account of the Provincial Secretary to the Bombay Boy Scouts Council, establishment, etc.	31,864
(*b*) Grant-in-aid to the Boy Scouts Association	15,000
Total ..	46,864

Owing to the reversion of Mr. Miller, I.E.S., who was originally deputed as Provincial Secretary and the appointment by the Boy Scouts Association of a new Provincial Secretary, who was not a Government servant, Government decided in 1925-26 (1) that the Boy Scouts establishment could no longer be treated as a Government establishment and (2) that the financial assistance to be given by Government for the encouragement of the movement should be entirely in the form of a grant-in-aid to the Bombay Boy Scouts Association. It was then represented to Government that it was desirable to extend further the movement by (1) the appointment of full-time divisional organisers and (2) the holding of a Provincial Jamboree. It was further urged that owing to the very large increase in the number of scouts (from 4,000 to nearly 10,000), the grant of Rs 15,000 sanctioned in 1924-25 was insufficient to meet the cost of training scout masters, the publication of vernacular literature, etc.

MINISTER IN CHARGE—Honourable Diwan Bahadur HARILAL D. DESAI.

In view of these circumstances with the approval of the Legislative Council, Government sanctioned in 1925-26 a total grant-in-aid of Rs. 40,000 made up as follows for a period of two years ending on the 31st March 1927 :—

	Rs.
(1) Grant on account of the Provincial Secretary, including his office establishment and other charges	15,364
(2) Grant already sanctioned in 1924-25 with the approval of the Legislative Council for the expansion of the movement	15,000
(3) Addition to the grant under item (2) for further development ..	9,636
Total ..	40,000

It has been considered desirable for the present to continue the annual grant of Rs. 40,000 to the Association for a further period of three years ending on 31st March 1930.

ITEM 68. Opening of Inter-Science classes at the Deccan College, Poona.

Recurring	..Rs. 11,970	Non-recurring ..	..Rs. 40,000
Total	.. „ 51,970	Ultimate ..	.. „ 28,080

Remarks.—As the Inter-Science examination has now been made an entrance test for the professional colleges, the demand for science teaching has increased considerably at the Deccan College. The lack of facilities for science teaching there, has resulted in a fall in the number of students on the rolls. The University Inspection Committee in their report on the Deccan College have also remarked that the exclusion of the teaching of science from the second year has produced a diminution in the attendance at the college in both the first and the second year classes and have recommended that the college be permitted to include within its courses those of Inter-Science. They consider that this need not involve the inclusion of the course for the Degree in Science, for students of the college who desire after passing the Inter-Science examination to proceed to the B.Sc. degree can find admission to the higher courses in other colleges including the Royal Institute of Science, Bombay. It is, therefore, proposed to introduce teaching the Inter-Science course at the college from next year. The non-recurring and recurring expenditure on this account is estimated as under :—

INTER-SCIENCE COURSE (IN A AND B GROUPS)

Non-recurring	Rs.
Furniture and fittings	13,000
Apparatus	22,000
Books	3,000
Miscellaneous	1,500
	39,500
or	40,000

Recurring	Ultimate annual recurring cost	Provision for 9 months in 1927-28
	Rs.	Rs.
Two lecturers in Chemistry and Biology on Rs. 250—20—550 ..	13,200	4,500
Three Demonstrators in Physics, Chemistry and Biology on Rs. 100—10—250	9,000	2,700
Two Laboratory Assistants on Rs. 40—1—60	1,440	720
Two Laboratory Hamals on Rs. 25—½—35	840	450
Apparatus	2,200	2,200
Library	800	800
Contingencies	600	600
	28,080	11,970

31, EDUCATION (Transferred)—concld.

MINISTER IN CHARGE—Honourable Diwan Bahadur HARILAL D. DESAI.

ITEM 69. Charges on account of Government Commercial and Clerical Certificate Examination.

Recurring	.. Rs. 1,050	Non-recurring	.. Rs. *Nil.*
Total ..	.. „ 1,050	Ultimate annual recurring	.. „ 1,050

Remarks.—With a view to effecting improvements in secondary commercial education in this Presidency Government have sanctioned the institution of a Government Commercial and Clerical Certificate Examination. The first examination will be held in April 1927. The object of the examination is to systematise what is called secondary commercial education. Rs. 1,050 is required for meeting the expenses in connection with this examination, *viz.*, drawing up of examination papers, examining answer books, supervising examination work, stationery, etc.

ITEM 70. Opening of the Ismail College, Andheri.

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 25,000
Total	.. „ 25,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—New buildings of the Ismail College, Andheri, are expected to be ready in October 1927. It is hoped that it will be possible to open the college in June 1928. It will be necessary to get ready the requisite furniture, apparatus, etc., at least some months before the college is actually opened. A sum of Rs. 25,000 is therefore required.

ITEM 71. Increase in the grant of apparatus from Rs. 9,000 to Rs. 19,000 of the Royal Institute of Science.

Recurring	.. Rs. 10,000	Non-recurring	.. Rs. *Nil.*
Total	.. „ 10,000	Ultimate annual recurring	.. „ 10,000

Remarks.—The number of students at the Institute has greatly increased. The number including the F. Y. students at the Elphinstone College is now 374 of whom about 100 are working in the B.Sc. classes. The number of students doing research work with a view to the M.Sc. Degree is 36. The present recurring grant of Rs. 9,000 for apparatus is not sufficient for the undergraduate and post-graduate work. It is estimated that Rs. 11,000 is required for undergraduate work alone and Rs. 14,000 for the post-graduate. An additional provision of Rs. 10,000 only is proposed for the present and is absolutely necessary if the work of the Institute is to be carried on efficiently.

Grand Total—31, Education (Transferred) ..	Recurring ..	Rs.	66,350
	Non-recurring ..	„	2,55,000

32, MEDICAL (Transferred)

MINISTER IN CHARGE—Honourable Diwan Bahadur HARILAL D. DESAI.

ITEM 72. Equipment for the Laboratories at the B. J. Medical School, Poona.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 73,085
Total	.. „ 73,085	Ultimate annual recurring	.. „ *Nil.*

Remarks.—A provision of Rs. 58,940 was administratively approved in November 1923 for the purchase of equipment for the new laboratories of the B. J. Medical School, Poona. The buildings are expected to be completed by February next and the equipment is urgently needed to improve the practical teaching of the several scientific subjects. A provision of Rs. 14,145 for customs duty at 24 per cent. is also required. The goods are to be purchased from local agents as this measure will secure prompt despatch. They will be addressed direct to the Superintendent of the Medical Schools and hence the provision for customs duty.

ITEM 73. G. T. Hospital, Bombay.

Recurring	..Rs. 66,284	Non-recurring	..Rs. *Nil.*
Total	.. „ 66,284	Ultimate annual recurring	.. „ 70,000 (Approx.)

Remarks.—The new Administrative Block in the G. T. Hospital has been completed and brought into use from 1st June 1926 while the Prince of Wales Ward of 80 beds is likely to be brought into use from January 1927. The extra expenditure on account of additional staff and other recurring contingent charges has now to be provided. The proposed expenditure is according to the scale of existing expenditure on the present wards and is as follows :—

	Administrative Block	Prince of Wales Ward
	Rs.	Rs.
Establishment	1,416	11,952
Allowances and Honoraria	84	2,472
Contingencies	1,664	51,860
Total ..	3,164	66,284

The amount required for the Administrative Block is being sanctioned with effect from the *current year*, and hence provision has only been entered for the Prince of Wales Ward.

ITEM 74. Increase in the grants to Nursing Associations.

Recurring	..Rs. 43,868	Non-recurring ..	..Rs. *Nil.*
Total	.. „ 43,868	Ultimate annual recurring	.. „ 43,868

Remarks.—Government grants to Nursing Associations are given on the basis of one-half of their expenditure and are revised every three years. The provision proposed is intended to meet the extra charge on account of the increases in the grants proposed for the next triennium commencing from 1927-28 as shown below :—

——	Present grant	Proposed grant	Increase
	Rs.	Rs.	Rs.
Nursing Association, G. T. Hospital	20,077	50,000	29,923
Do. J. J. Hospital	70,000	80,000	10,000
Do. St. George's Hospital	65,184	66,650	1,466
Do. Civil Hospital, Belgaum	4,656	5,543	887
Do. Civil Hospital, Sholapur	1,800	3,000	1,200
Do. Civil Hospital, Bijapur	1,145	1,242	97
Do. Civil Hospital, Hyderabad ..	3,210	3,322	112
Do. Civil Hospital, Sukkur	1,833	2,016	183
Total ..	1,67,905	2,11,773	43,868

32, MEDICAL (Transferred)—contd.

MINISTER IN CHARGE—Honourable Diwan Bahadur HARILAL D. DESAI.

ITEM 75. Equipment for the new operating theatre and out-patients department at the Sassoon Hospitals, Poona.

Recurring ..	Rs. *Nil.*	Non-recurring ..	.. Rs. 37,000
Total	„ 37,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The new operating theatre and out-patients department are likely to be completed before the end of the year 1926-27. Provision has, therefore, to be made for equipping and furnishing these departments. The following provisions are necessary for the efficient working of the departments :—

	Rs.
(*a*) Equipment to be purchased from Europe, including freight	18,102
(*b*) Articles to be purchased locally	7,748
(*c*) Loss on exchange	6,033
(*d*) Customs duty	5,126
	37,009
	or
	37,000 (in round figures).

ITEM 76. Equipment for the new laboratories at the B. J. Medical School, Ahmedabad.

Recurring ..	Rs. *Nil.*	Non-recurring ..	.. Rs. 16,768
Total	„ 16,768	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The new laboratories at the Medical School, Ahmedabad, are approaching completion and it is essential that provision for equipping them should be made. The following amounts are required next year :—

	Rs.
(*a*) Equipment	10,924
(*b*) 1. Loss on exchange Rs. 3,222-3-4 2. Customs duty Rs. 2,621-9-5 }	5,844
Total ..	16,768

ITEM 77. Increase in the clothing grant of the Civil Hospital, Larkana.

Recurring ..	Rs. 300	Non-recurring	.. Rs. 1,200
Total	„ 1,500	Ultimate annual recurring	.. „ 300

Remarks.—The present clothing grant of the Civil Hospital, Larkana, is Rs. 200 and is hardly sufficient to meet the charges for 15 patients. The average of in-door patients has increased to 30. In the general scheme of revision of clothing grants a scale of Rs. 25 per bed has been recommended. According to this scale a sum of Rs. 750 is necessary as a recurring grant. The Civil Surgeon's request for an increased amount of Rs. 500 is therefore very moderate. There is practically no clothing for the patients in stock and bedding is just sufficient for ten patients only. The patients are therefore allowed to wear their own clothes which are undesirably dirty. It is therefore necessary to replenish the stock of bedding and clothing, for which a sum of Rs. 1,200 is necessary.

ITEM 78. Purchase of cots for the Central Mental Hospital, Yeravda.

Recurring ..	Rs. *Nil.*	Non-recurring ..	.. Rs. 2,550
Total	„ 2,550	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The Central Mental Hospital, Yeravda, requires about 400 cots, the large majority of the patients being without them, and it was proposed to supply them in instalments of 30 each year on account of financial stringency. Accordingly 55 beds were obtained in 1925 on a home indent through the Director-General of Stores and a provision of Rs. 2,550 was asked for in 1926-27 for the purchase of the 2nd instalment of 30 beds but was omitted. It is now intended to make a provision on account of purchase of 30 cots (2nd instalment), during the next financial year.

32, MEDICAL (Transferred)—concld.

MINISTER IN CHARGE—Honourable Diwan Bahadur HARILAL D. DESAI.

ITEM 79. Grant to the Kurla Municipality for rent on account of dispensary.

Recurring	.. Rs.	2,400	Non-recurring	.. Rs.	*Nil.*
Total	.. ,,	2,400	Ultimate annual recurring	.. ,,	2,400

Remarks.—The Kurla Municipality are not in a position to undertake the provision of a new dispensary. They have, therefore, hired a building for the dispensary at Rs. 200 per mensem, the old dispensary building (which is in a dilapidated condition and is at present being used as a Public Works Department store) having been handed over to Government. In view of their straitened circumstances, the Municipality have now requested that either (*a*) the old building should be surrendered to them *after thorough repairs* have been effected or (*b*) a monthly contribution of Rs. 200 should be paid by Government towards the rent of the private building in which the dispensary is at present housed. It is reported that it is not desirable to reconstruct the old dispensary building as special repairs to the buildings would prove unsatisfactory. As Government are more or less committed in the matter, it is proposed to pay the Municipality a grant of Rs. 200 per mensem for rent on account of the hired building with effect from next year. A provision of Rs. 2,400 is, therefore, necessary.

		Rs.
Grand Total—32, Medical (Transferred) ..	Recurring ..	1,12,852
	Non-recurring ..	1,30,603

33, PUBLIC HEALTH (Transferred)

MINISTER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH

ITEM 80. *Amalner Town Planning Scheme.*

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 1,312
Total ..	.. „ 1,312	Ultimate annual recurring	.. „ *Nil.*

Remarks.—In 1920 Government sanctioned the making by the Amalner Municipality of a town planning scheme in respect of certain areas within and outside the Municipal limits. Thereafter, the Municipality made a draft scheme for this area which was also sanctioned in 1922. The President, Amalner Municipality, lately submitted the scheme for the final sanction of Government which will be accorded probably before the close of this year or in the beginning of next year. The provision of Rs. 1,312 is meant for meeting the liability of Government to pay contribution for Government land included in the scheme.

ITEM 81. *Poona Suburban Town Planning Scheme No. 1.*

Recurring	.. Rs. *Nil.*	Non-recurring	.. Rs. 503
Total ..	.. „ 503	Ultimate annual recurring	.. „ *Nil.*

Remarks.—This scheme has been finally sanctioned by Government in May 1926. The provision of Rs. 503 is meant for the payment of contribution to which Government are liable under the Act for their lands included in the Scheme.

ITEM 82. Grant-in-aid to the Karachi Municipality for the construction of the central main from the reservoir to the Artillery Maidan Area.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 25,000
Total ..	.. „ 25,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—On the recommendation of the Commissioner in Sind, Government approved the terms on which the Karachi Municipality were to undertake the installation of water supply mains in, and disposal of sewage from, the Artillery Maidan estate. The Municipality, however, demurred to accepting the terms on the ground that the area in question was not included in the Municipal limits and that even if so included, it formed a private estate to which the Municipality was not bound to supply water and drainage facilities and also on the ground of inability to provide the funds required. In view of the objections of the Municipality, the Commissioner suggested that Government should make a contribution of Rs. 25,000 *ex gratiâ* to the Municipality for the construction of the large water main from the reservoir to the Maidan. This proposal has been approved by Government. As no funds can be made available this year for the purpose, it has been proposed to provide the amount in next year's estimates.

ITEM 83. Raising the stock account of the Executive Engineer, Poona Water Works.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 31,000
Total ..	.. „ 31,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The proposed provision is necessary to enable the surplus pipes, etc., being brought on the stock and thus to regulate the stock account. The bringing of the surplus pipes on stock will result in a credit to Revenue corresponding to the value debitable to stock.

MINISTER IN CHARGE—Honourable Diwan Bahadur HARILAL D. DESAI

ITEM 84. Building of huts in connection with the Infectious Diseases Ward, Dhond.

Recurring	.. Rs. 732	Non-recurring ..	.. Rs. 2,438
Total ..	.. „ 3,170	Ultimate annual recurring	.. „ 682

Remarks.—The Pilgrims Committee in their report had dealt with the medical arrangements required for the infectious cases among travelling pilgrims and recommended the provision of infectious diseases wards at certain centres. The question of providing such wards at Dhond is of general interest as the medical arrangements at this Railway junction will be useful both for pilgrims to Pandharpur and for patients detrained at the junction. With a view to avoiding the heavy cost of a permanent building it is proposed to erect one temporary portable hut to accommodate four beds. This hut can be obtained from the Dapuri Work Stores for Rs. 1,350 and in all it will cost Rs. 2,000 including cost of fitting, carriage, etc. A further sum of Rs. 438

is required for equipping the ward of four beds. The recurring grant of Rs. 732 is arrived at as follows :—

Establishment—	Rs.
One Sweeper at Rs. 16 for six months	96
One Ward boy at Rs. 16 for six months	96
Allowance to one Subordinate Medical Officer at Rs. 15 for six months.	90
Diet charges	200
Medicines	100
Clothing	100 for the first time and then Rs. 50 every year.
Contingencies	50
Total ..	732

ITEM 85. Anti-venereal work in India. Measures suggested by the National Council for combating venereal diseases.

Recurring ..	Rs. 2,000	Non-recurring	*Nil.*
Total	„ 2,000	Ultimate annual recurring ..	Rs. 2,000

Remarks.—The National Council for combating venereal diseases suggested the use of propaganda films for general public enlightenment as well as for the instruction of medical students, midwives, nurses, etc., in the treatment of venereal diseases. Venereal diseases are very prevalent in India and their ill-effects, both immediate and remote, can hardly be exaggerated. It has, therefore, been recommended by the Surgeon-General that the proposal of the National Council be given a trial. For this purpose it is proposed to obtain from the Council on loan the films (1) Gonorrhoea, (2) Syphilis, and (Venereal Diseases in Men) with a view to exhibit them for teaching and propaganda purposes. Provision has, therefore, to be made for customs duty, freight, insurance, cinema rent, travelling allowance and other incidental charges. These are estimated at Rs. 2,000. An amount of Rs. 2,000 has, therefore, been proposed in the ensuing year's budget.

ITEM 86. Grant to the Broach Sanitary Association.

Recurring ..	Rs. 500	Non-recurring	Rs. 1,500
Total	„ 2,000	Ultimate annual recurring ..	„ 500

Remarks.—Government give an annual grant of Rs. 1,500 to the Bombay Sanitary Association and of Rs. 6,000 to the Karachi Sanitary Association. The Broach Sanitary Association has also approached Government for a grant-in-aid for meeting its increasing recurring expenses and also for the equipment of its sanitary museum. At the last session of the Legislative Council several members had given notice of resolutions recommending the Broach Sanitary Association for a grant-in-aid from Government. As the need of such grant-in-aid is keenly felt Government propose to give a recurring grant of Rs. 500 to the Association for meeting its regular expenses and a non-recurring grant of Rs. 1,500 towards the cost of equipment of the Sanitary Museum.

ITEM 87. Provision for anti-malarial measures in the Dangs.

Recurring ..	Rs. *Nil*	Non-recurring	Rs. 3,500
Total	„ 3,500	Ultimate annual recurring ..	„ *Nil.*

Remarks.—The desirability of appointing an expert for anti-malaria research work in the Dangs was long felt. In 1924 at the request of the Collector of Surat and the Commissioner, Northern Division, Dr. J. A. Pinto, Assistant Director of Public Health, Gujarat Registration District, was asked to make a survey of conditions in that tract. With the spleen rate of 92 per cent. among children, which is almost a permanent condition, he considers the Dangs to be an intensively hyperendemic tract of country in the Bombay Presidency from a malarial point of view. The villages in the Dangs are practically surrounded by trees and most of them are in or near the jungles. The Dangs are not in British Territory but Government are prepared to undertake the care and administration of this extraordinarily backward area. It is therefore proposed to adopt measures for eradicating malaria in the Dangs. The most important anti-malarial measure recommended for the Dangs is the parasite control and is to be effected by suitable and efficient organisation. The Director of Public Health in consultation with the Surgeon General has submitted a scheme involving a total recurring expenditure of Rs. 8,740

MINISTER IN CHARGE—Honourable Diwan Bahadur HARILAL D. DESAI

and a non-recurring one of Rs. 24,200; the consideration of the whole scheme will take some time. In the meanwhile Government have decided that the existing dispensary at Ahwa should be utilized for distributing quinine free through the Forest officials as well as the missionaries working in the Dangs. The cost for the purchase of quinine required for distributing in the Dangs is Rs. 3,500 and it has therefore been proposed to provide the amount in the next year's estimate.

ITEM 88. Grant-in-aid to Lady Wilson's Village Baby Scheme.

Recurring ..	Rs. 10,000	Non-recurring	Rs. *Nil.*
Total	„ 10,000	Ultimate annual recurring ..	„ 10,000

Remarks.—In view of the heavy infant mortality, 40 to 45 per cent. of which is recorded among infants under one month and as this is apparently due to unclean methods employed by untrained village *dais* in labour cases and the dirty instruments used by them when cutting the cord, a scheme has been evolved by the Lady Wilson Save the Village Baby Scheme Committee for the training of village *dais* and supplying them with (1) a pair of surgical scissors, (2) legatures to tie the cord, and (3) carbolic soap. The scheme was inaugurated during the last year and the Committee has applied for a grant-in-aid from next year. At present the work in this connection is carried on by Dr. DaGama, Assistant Director of Public Health, Central Registration District, but, as it grows, a special staff will be necessary for the purpose. The estimated approximate annual expenditure is Rs. 25,000, *viz.*, Rs. 6,500 for the special staff and Rs. 18,500 for the supply of outfits and the training of *dais*. Having regard to the great desirability and importance of the scheme the Surgeon General has recommended a grant equivalent to one-third of the actual expenditure up to a maximum of Rs. 10,000 and it is proposed that this should be sanctioned from next year.

ITEM 89. Prevention of Malaria in Bombay City.

Recurring ..	Rs. 6,250	Non-recurring ..	Rs. *Nil.*
Total	„ 6,250	Ultimate annual recurring ..	„ 6,250

Remarks.—Government have appointed a permanent advisory committee for devising and co-ordinating anti-malarial measures in the city of Bombay on the recommendation of the Conference of the members appointed by Government to discuss ways and means of carrying out the recommendations of Dr. Bentley for adopting anti-malarial measures in the City of Bombay. This Conference had recommended the appointment of an expert malariologist and a subordinate staff and had urged that their cost should be borne by Government. The recommendation of the Conference was not approved by Government and the President of the Corporation has been asked to report what action has been taken by the Corporation to carry out Dr. Bentley's recommendations and on receipt of this report the question of the appointment of an expert malariologist is to be considered further. The cost on account of an expert malariologist and his staff for re-survey is estimated at Rs. 25,000 and it has been suggested that it should be met by the local bodies concerned and Government proportionately. Government share would accordingly come to Rs. 6,250 and it has therefore been proposed to provide the amount in the next year's budget.

ITEM 90. Sanitary and medical arrangements at Pandharpur fair.

Recurring ..	Rs. 2,000	Non-recurring ..	Rs. *Nil.*
Total	„ 2,000	Ultimate annual recurring ..	„ 2,000

Remarks.—From year to year, Government have been meeting the charges amounting to Rs. 2,000 on account of the sanitary and medical arrangements. The Agents of the Great Indian Peninsular Railway and Barsi Light Railways were however asked to bear the whole or a portion of these charges as the arrangements are made for the safety of the pilgrims who travel by the Railways. After a prolonged correspondence the Railway authorities do not agree to accept any liability on account of this expenditure incurred by Government, as in their opinion the conditions at Pandharpur from where the pilgrims return are such as to favour the outbreak of infectious disease and with which the Railway administrations have nothing to do. Government have not yet finally accepted the opinion expressed by the Railway Authorities. It is therefore desirable that a provision of Rs. 2,000 should be made in the next year's budget to meet the charges.

		Rs.
Grand Total—33, Public Health (Transferred) ..	Recurring ..	21,482
	Non-recurring ..	65,253

34, AGRICULTURE (Transferred)

MINISTER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH.

ITEM 91. Grant-in-aid towards the construction of veterinary dispensaries.

Recurring	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 12,536
Total ..	.. „ 12,536	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The charges on account of the construction of buildings for veterinary dispensaries are borne by Government, the Local Boards and the Wadia Bequest Fund in the proportion of 1, 1 and 2 respectively. The share of the Wadia Bequest Fund is met from the contribution of Rs. 15,000 received annually from the Fund. On account of financial stringency no provision has been made in the current year's estimates for Government grants for the construction of dispensaries. As however a new building for the dispensary at Jacobabad was urgently required, a sum of Rs. 24,143, representing the full share of the Wadia Bequest Fund was allotted immediately in the course of this year; this sum together with the District Local Board's share was thought to be sufficient to erect the absolutely essential buildings and it was decided that a provision of Rs. 12,072 for the Government share should be made in next year's budget.

2. In the case of dispensaries built without the aid of the Wadia Bequest Fund, Government have decided to give grants equal to one-half of the cost of additions and alterations in cases in which the buildings were originally built either wholly by the District Local Board or partly from the Board Funds and partly from Government contributions. In pursuance of this undertaking a sum of Rs. 463-8-0 is due from Government as half the amount of the additional compensation awarded by the Court for the land acquired for the veterinary dispensary at Sukkur. The total Government grant payable during next year therefore amounts to Rs. 12,536

MINISTER IN CHARGE—Honourable Dr. R. P. PARANJPYE

ITEM 92. Taking over of the Sangvi Cattle Farm of the Shirpur Agricultural Association.

Recurring	.. Rs. 2,900	Non-recurring ..	.. Rs. *Nil.*
Total ..	.. „ 2,900	Ultimate annual recurring	.. „ 3,460

Remarks.—In 1921 the Director of Agriculture proposed that Government should take over the Sangvi Cattle Farm of the Shirpur Agricultural Association with a view to paying special attention to the Tapti Khillari breed, Government having already started farms elsewhere for dealing with other important breeds. The farm is situated in the midst of a very fine grass country, and, in addition to being a bull-breeding farm, could harvest and store a very large quantity of grass for distribution in famine times. The assumption of the management of the farm by Government would have, however, entailed considerable additional expenditure which in view of the financial situation Government were unable to undertake. Government, however, sanctioned in 1923, on certain conditions, an annual grant of Rs. 800 to the Association in aid of the farm. The proposal that Government should assume management of the farm was repeated by the Director in 1925 but owing to financial stringency it could not be accepted. The Director has now placed the proposal before Government for the third time, in a somewhat modified form. The work to be done is beyond the finances or managing ability of the Association and the only alternative to taking over the farm is to stop the Government subsidy and allow the dispersion of the fine herd of Tapti Khillari Cattle which the Association has got together. The Director's proposal involves an annual expenditure of about Rs. 3,000, as shown below, against the present grant-in-aid of Rs. 800 :—

	On Rs.
One non-graduate fieldman	30—5/2—80
Menial staff	800
Fodder	1,000
Concentrates	600
Office expenses and miscellaneous	100

The Tapti Khillari breed has many excellent qualities and is particularly suited for fast draught and for all other forms of work in the Tapti Valley. If the present herd is dispersed, it will be very difficult to get together again any typical collection of this breed. Together with the farm Government will take over all the buildings (including the site) and all the livestock free of cost, and the sole control will rest with them. The herd consists of :—

	No.
Cows	55
Male calves below 3 years	26
Female calves below 3 years	27
Bulls above 5 years	3

34, AGRICULTURE (Transferred)—concld.

MINISTER IN CHARGE—Honourable Dr. R. P. PARANJPYE

ITEM 93. Grant of honoraria for the preparation of a revised edition of the Manual of Co-operative Societies.

Recurring ..	Rs. *Nil.*	Non-recurring ..	.. Rs. 1,800
Total	.. „ 1,800	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The present Manual of Co-operative Societies was published in the year 1919. Since then the co-operative movement in this Presidency has developed and spread in various new directions. Several of the model by-laws have been revised in important respects and a large number of new bye-laws have been framed. Many important circulars dealing with such subjects as improved banking methods, co-operative marketing, management of consumers' societies, purchase of agricultural requirements, etc., have been issued. It was therefore considered desirable that a revised edition of the Manual should be prepared. In the meantime a bill to amend the Co-operative Societies Act was introduced into the Legislative Council and when the Bill was passed into Law, new rules had to be framed thereunder. Pending the passing of the new Act, Mr. O. Rothfeld was asked to undertake the work of revising the Manual, with the assistance of his Personal Assistant, Rao Saheb G. H. Desai. As the work was done outside office hours it was proposed to give honoraria to Mr. Rothfeld and Rao Saheb Desai. The Act has since been passed and the rules thereunder have been framed and published provisionally. The Manual will therefore be ready for publication in the year 1927-28. The actual amount of the honoraria will be determined when the Manual is ready. In the meantime it is proposed to make provision in the budget at the rate of Rs. 750 for each of these gentlemen and of Rs. 300 for the person who will be entrusted with the work of preparing the index.

ITEM 94. Entertainment of additional auditors in the Co-operative Department.

Recurring ..	Rs. 13,915	Non-recurring ..	.. Rs. *Nil.*
Total	.. „ 13,915	Ultimate annual recurring	.. „ 21,480

Remarks.—Under the Bombay Co-operative Societies Act it is incumbent on Government to have the accounts of every society audited at least once every year. The total number of societies on 31st August 1926 was 4,906. This number is expected to rise to 5,500 before 31st July 1927. The present number of auditors is 42, but out of these, 2 are working as assistants to the Special auditors, 1 is Deputy Assistant Registrar in Sind and doing no audit work, 1 is a reserve auditor, 1 is Auditor, Purchase and Sale, and 1 is Auditor, Welfare work. The last 3 and the 3 special auditors audit about 250 societies between them. There are also 7 sub-auditors who audit about 420 societies. Deducting these 670 societies there remain 4,830 societies to be audited by the remaining 36 auditors. The standard scale of audit is 100 societies per auditor. Twelve more auditors are therefore necessary, if the statutory responsibility of auditing the accounts of all the Societies is to be adequately carried out. As a measure of economy it is proposed that instead of 12 auditors, 2 auditors and 7 sub-auditors shall be appointed and that an attempt be made to work up the scale to 110 societies per auditor and 75 societies per sub-auditor. The latter will do the audit of smaller societies under the supervision of the auditors. As the sub-auditors are graded with second grade clerks and will not require clerks as auditors do, their employment involves less expenditure. Of the 2 auditors, 1 will be in the first grade on Rs. 200—10—300 and the other in the second grade on Rs. 150—5—200. The 7 sub-auditors will be on the usual scale of Rs. 105—5—140, the 2 clerks for auditors on Rs. 30—5/2—80, the 7 peons to auditors and sub-auditors in the Presidency proper on Rs. 16 and the 2 peons for the auditor and sub-auditor in Sind on Rs. 17 with house-rent and local allowance at Rs. 2 per mensem each. In order to maintain the proportion of senior posts it is proposed to create one appointment of auditor in the first grade, but his place will for the present be filled by an auditor in the second grade. Provision has been made for eleven months of the ensuing year.

ITEM 95. Subsidy to the Presidency Agricultural Show, Gujarat.

Recurring ..	Rs. *Nil.*	Non-recurring ..	.. Rs. 15,000
Total	.. „ 15,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—It is proposed to hold next year an Agricultural Show at Ahmedabad on the lines of current year's Show at Poona. Government propose to subsidise the Show to the extent of Rs. 15,000.

		Rs.
Grand Total—34, Agriculture (Transferred) ..	Recurring ..	16,815
	Non-recurring ..	29,336

41, CIVIL WORKS (Partly Reserved and partly Transferred)

MINISTER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH

ITEM 96. One night chowkidar at Rs. 15 per mensem in the Surat and Broach Division.

Recurring	.. Rs. 165	Non-recurring	.. Rs. *Nil.*
Total ..	.. „ 165	Ultimate annual recurring	.. „ 180

Remarks.—The treasure chest in the Bulsar Sub-division is at present guarded by the store puggy who merely sleeps there in one of the rooms ; but as he has to work all the day, he cannot be expected to keep awake and watch the treasure chest during the night. In Government Resolution No. A. 4655, dated the 17th April 1915, it has been directed that the treasury should be guarded by a night chowkidar, who is to be given no work during the day time. As there are many thefts occurring in Bulsar it is necessary to employ a night chowkidar to safeguard the treasure chest in the Bulsar Sub-division.

ITEM 97. Grant of Sind allowance to the members of the Bombay Engineering Service in Sind.

Recurring	.. Rs. 2,300	Non-recurring ..	.. Rs. *Nil.*
Total ..	.. „ 2,300	Ultimate annual recurring	.. „ 1,200

Remarks.—In 1891 the Secretary of State sanctioned the grant of Sind allowance to Executive Engineers and Assistant Engineers (now called Assistant Executive Engineers) serving in the Upper Sind Frontier and Shikarpur Divisions on account of the unhealthiness and severity of the climate in those localities. This allowance was withheld from the Public Works Department officers serving in the then existing three Hyderabad Canals and the Eastern Nara Divisions. As a result of the recommendation of the Sind Irrigation Committee of 1892, however, the Government of India obtained the sanction of the Secretary of State to the grant of Sind allowance to all Executive and Assistant Engineers (now called Assistant Executive Engineers) of the Irrigation Branch serving in Sind (excepting to those who are natives of Sind) by way of compensation to them for long months of isolation and exposure to the hardships incidental to district travelling in hot weather and also on account of their liability to be called out at any time during the inundation. The latest rates of the allowance as fixed in 1908 were as under :—

Imperial officers drawing Rs. 620 and more	Provincial officers on Rs. 400 and more	Imperial officers drawing less than Rs. 620	Provincial officers drawing less than Rs. 400
Rs. per mensem	Rs. per mensem	Rs. per mensem	Rs. per mensem
100	65	50	35

On the introduction of a revised single time scale of pay for the Indian Service of Engineers in 1920 the above rates were modified on the basis of the service of an officer as shown below :—

For Irrigation Divisions in Sind other than the Begari Canals Division

	Rs. per mensem
Officers of 6 completed years' standing and more ..	100
Officers of less than 6 years' standing	50

For Begari Canals Division

Above rates *plus* 50 per cent. in addition.

The allowance was admissible to Irrigation Officers of both the Imperial and Provincial Branches of the old Engineering establishment serving in Sind except to natives of Sind who were excluded. The Provincial Branch of the old Engineering establishment has since been amalgamated with the Imperial Branch and organised into what is now known as the Indian Service of Engineers and the members of this Branch who were known as Assistant Engineers are now styled Assistant Executive Engineers. The term Assistant Engineers is now applied to the members of the new Provincial Service (Bombay Engineering Service) formed from the 1st February 1920 on a time scale of Rs. 250—20—750 on the recommendation both of the Public Service Commission and the Public Works Department Reorganisation Committee with a view to encouraging the study by Indians of Engineering as a profession and to attracting the best class of Indians to the service. As this service was brought into existence in

41, CIVIL WORKS (Partly Reserved and partly Transferred)—concld.

MINISTER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH

1920 the orders regarding the Sind allowance issued before that year are not applicable to the officers of that service and hence fresh orders are necessary in its case. As already stated above the Sind allowance is granted principally as compensation for the trying local climatic conditions of Sind but it also serves the purpose of assisting Government in obtaining officers from the Presidency proper who are willing to remain in Sind for a reasonable period. The members of the other Provincial services under this Government are already in receipt of it. It was also drawn by the members of the old Provincial Service of this Department (now merged into the Indian Service of Engineers). It is considered therefore that the members of the new service should also be admitted to its benefits. After taking into consideration all the above facts it is proposed to grant, with effect from 1st April 1926, Sind allowance at a uniform rate of Rs. 50 per mensem to all members of the Bombay Engineering Service serving in the Irrigation Branch whether appointed direct to it or promoted thereto provided that they are not natives of Sind or the Punjab and for so long as they serve in Sind. The total cost during the next year is estimated at Rs. 14,950. This amount has been distributed under the following heads :—

		Rs.
41, Civil Works, Provincial	..	2,300
55, Construction of Irrigation, Navigation, Embankment and Drainage Works	..	12,650
		14,950
Grand Total—41, Civil Works (Partly Reserved and partly Transferred).	Recurring ..	2,465
	Non-recurring ..	*Nil.*

43-A, FAMINE RELIEF (Reserved)

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU

ITEM 98. Construction of a bandhara at Hated in the Shirpur Range of the West Khandesh Division.

Recurring ..	Rs. *Nil.*	Non-recurring	Rs. 4,800
Total	,, 4,800	Ultimate annual recurring ..	,, *Nil.*

Remarks.—The Satpudas contain almost inexhaustible supplies of grass, but access to these is difficult on account of the absence of drinking water for men and cattle. Government have therefore approved a scheme for improving the water supply in the grazing areas of the Shirpur Range in the West Khandesh District by sinking wells in selected localities and in connection therewith it is proposed to construct a bandhara at Hated at a cost of Rs. 9,595. The expenditure is not required directly in the interests of the Forest Department but is intended to make these areas accessible for grazing during famine. As however the grazing fees recovered are credited to the Forest Department, the cost of the work will be distributed equally between "43-A, Famine Relief" and "52-A, Capital Outlay on Forests." The proposed provision is intended to cover the share under "43-A, Famine Relief." The charge debitable to the Forest Department will be met from the discretionary grant for minor works to be placed at the disposal of the Chief Conservator of Forests.

		Rs.
Grand Total—43-A, Famine Relief (Reserved) ..	Recurring ..	*Nil.*
	Non-recurring ..	4,800

46, STATIONERY AND PRINTING (Partly Reserved and Partly Transferred)

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR

ITEM 99. Removal of machinery, etc., from the old Government Central Press building to the new one at the Charni Road Garden, Bombay.

Recurring	..Rs. *Nil.*	Non-recurring ..	..Rs. 10,000
Total ..	.. „ 10,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—This provision is required for removing the machinery, etc., from the old Government Central Press building and erecting them in the new Press building at the Charni Road Garden, Bombay. The new building is expected to be ready for occupation about the end of July 1927.

Grand Total—46, Stationery and Printing (Partly Reserved and Partly Transferred)	Recurring ..	Rs. *Nil.*
	Non-recurring ..	„ 10,000

47, MISCELLANEOUS (Reserved)

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON

ITEM 100. Grant to the Society for the Prevention of Cruelty to Animals at Larkana.

Recurring	..Rs. 50	Non-recurring ..	..Rs. *Nil.*
Total ..	.. „ 50	Ultimate annual recurring	.. „ 50

Remarks.—Though technically a new item, this does not involve extra expenditure. The fines in cases conducted by the Society which have hitherto been credited to the Society will now be credited to Government, and out of this provision, the grant will be made to the Society equal to a moiety of the actual fines recovered.

ITEM 101. Capitation Grant to the Children's Aid Society.

Recurring	.. Rs. 20,250	Non recurring ..	..Rs. *Nil.*
Total ..	.. „ 20,250	Ultimate annual recurring	.. „ 27,000

Remarks.—It is hoped to introduce the Bombay Children Act, 1924, with full effect from a date not latter than 1st April 1927, and it is estimated that about 250 children will be placed by the Children's Aid Society, or by the Courts, in the care of the various institutions which have agreed to accept this responsibility under the Act. For these children a capitation grant of Rs. 9 per head per month will be payable, but since it is not expected that the Society will be in full operation for the first month or so after its inception, provision has been made for the last nine months of the year only. It is proposed that the grant should be administered and distributed by the Society, who will prefer periodical claims to Government on the basis of the number of children that have passed through their hands.

Grand Total—47, Miscellaneous (Reserved) ..	Recurring	..	Rs. 20,300
	Non-recurring	..	„ *Nil.*

47, MISCELLANEOUS (Transferred)

MINISTER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH.

ITEM 102. Grant-in-aid to Local Self-Government Institute.

Recurring	..Rs. 7,500	Non-recurring ..	..Rs. *Nil.*
Total ..	.. „ 7,500	Ultimate annual recurring	.. „ 7,500

Remarks.—At the Conference of Local Boards and Municipalities held at Poona in July 1926, it was decided to found a Local Self-Government Institute and a Committee was appointed by the Conference for the purpose. The Committee approached Government with a request for a grant-in-aid towards the expenditure incurred by the Institute. In view of the fact that the Institute would serve useful purpose in co-ordinating the activities of the different local bodies, in educating the public in matters relating to local self-Government and as an information bureau, Government propose to give to the Institute a grant-in-aid equal to one-fourth of its total expenditure up to a maximum of Rs. 7,500 for a period of three years in the first instance on the condition that the expenditure admissible for the grant-in-aid is previously approved by Government. A provision of Rs. 7,500 for the maximum amount of grant admissible is therefore proposed to be made next year.

Grand Total—47, Miscellaneous (Transferred) ..	Recurring	.. Rs.	7,500
	Non-recurring	.. „	*Nil.*
Grand Total of all heads (Charged to Revenue)..	Recurring	.. Rs.	3,18,946
	Non-recurring	.. „	8,75,569

52-A, CAPITAL OUTLAY ON FORESTS (Transferred)

MINISTER IN CHARGE—Honourable Dr. R. P. PARANJPYE.

ITEM 103. Construction of the Jharya-Pimpri section of the Jharya-Bhawangad Road including the bridge over the Khapri River in the Dangs, Surat Division.

Recurring ..	Rs. *Nil.*	Non-recurring ..	.. Rs. 10,000
Total	„ 10,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The cost of construction of the Jharya-Pimpri Road including the bridge over the Khapri River in the Dangs is estimated at Rs. 1,54,525. The Dangs are extraordinarily rich in teak timber and are favourably situated with regard to railways and markets, but the internal system of roads is so incomplete that it is extremely difficult to get timber out to the railway. Although considerable improvements have been made of late years, many of the tracks are still badly graded and very difficult for bullock carts; they become knee-deep in dust early in the hot season, when carting has to come to an end; exploitation is therefore expensive and only a fraction of the legitimate output can be put on the market. A good system of roads will allow of a greatly increased output, which will amply repay the expenditure and give a very handsome profit in addition. The construction of the Jharya-Pimpri Section of the road will enable the Forest Department to carry over 5,000 tons of timber under the new Working Plan for the Dangs and a large quantity of other traffic. It is the most important administrative road in the Dangs. It is proposed to provide Rs. 10,000 in the next year's budget for the work.

ITEM 104. Blasting of rocky obstructions in the Tapti River with a view to facilitating the transport of forest produce.

Recurring ..	Rs. *Nil.*	Non-recurring ..	.. Rs. 9,904
Total	„ 9,904	Ultimate annual recurring	.. „ *Nil.*

Remarks.—There has been a considerable increase in the traffic in forest produce such as bamboos, timber, etc., owing to the application of Working plans and the coupe system of exploitation to the forests of the Vajpur Range of Baroda State. During the fair season much of this produce is floated down the river Tapti on rafts to Kadod and to other market places as far down-stream as Surat, as this method of transport is found to be cheaper than conveyance by carts. There are, however, several rocky obstructions in narrow passages in the channel of the river and at the rapids therein, which render the process of transport often difficult and risky. In order to afford all reasonable facilities for the traffic in question, it is necessary to improve the channel by blasting these obstructions. The majority of the rocks are situated in Baroda State, but some of the largest and most dangerous are to be found at Kakrapar in the Mandvi Taluka of the Surat District. The cost of blasting these is estimated at Rs. 9,904 though the work will not be directly of much benefit to the Bombay Forest Department it is proposed to debit the whole cost to the revenues of this Presidency, as it will be of public advantage and as the Govermnent of Baroda have recently undertaken to complete the portion of the Subir-Nawapur Road lying within State limits according to the standard of the British section. The completion of this portion will facilitate the transport of forest produce from the Dangs and thus benefit this Presidency.

Grand Total—52A, Capital Outlay on Forests (Transferred)	Recurring	.. Rs. *Nil.*
	Non-recurring	.. „ 19,904

55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT (Reserved)

MEMBER IN CHARGE—Honourable Mr. COWASJI JEHANGIR

SIND

(1) PRODUCTIVE

Indus Canals Left Bank

ITEM 105. Extension of the tail of the Khanto Canal.

Recurring ..	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 5,000
Total ..	.. „ 5,000	Ultimate annual recurring	.. „ *Nil.*

Remarks.—The extension of the Khanto embankment having been completed the small area lying below the tail of the Khanto Canal which was hitherto unprotected is now in no danger of being flooded by river spill and it requires to be provided with irrigational facilities and the Zamindars are very anxious for the extension of the Khanto Canal. These irrigation facilities can be extended to them at comparatively small cost by extending the canal for a length of 92 Takis. The total expenditure on the proposed extension will amount to about Rs. 6,000. The extension of the canal will irrigate an additional area of 930 acres which after deducting interest and working expenses will realise a net revenue of Rs. 1,019 annually and give a return of 16 per cent. on the capital invested. This small but very useful work has been long under contemplation. Complaints from the local zamindars have been persistent for some years past and have had to be ignored in favour of some other work, because funds were short. It is not desirable that these complaints should remain unredressed and it is therefore urged that the work should be carried out.

The work has been administratively approved by Government in G. R. No. 9310, dated 29th September 1926, and detailed plans and estimate therefor will be technically sanctioned by the S.E., I.R.B.C., shortly.

(2) UNPRODUCTIVE

Jamrao Canal

ITEM 106. Extension of Puran Minor.

Recurring ..	.. Rs. *Nil.*	Non-recurring ..	.. Rs. 3,500
Total ..	.. „ 3,500	Ultimate annual recurring	.. „ *Nil.*

Remarks.—At present there are four outlets in deh 264 at the tail of Puran Minor. Out of these 264—3 is the only one which suffers from a deficient water supply and cultivates only 16 per cent. of the occupied area. In order to improve the water supply in this deh, which is possible owing to the Puran Minor having been recently moduled, it is proposed to extend the minor in a length of 13,000 feet. The extension will also stop friction between the Sikh khatedars and Mahomedan khatedars settled on the same outlet by separating their water supply.

The work estimated to cost about Rs. 3,500 for "I—Works" has been administratively approved by Government in their Resolution No. 9079, dated 28th September 1926, and detailed plans and estimate therefor will be sanctioned shortly by the S.E., I.L.B.C.

		Rs.
Grand Total—55, Irrigation (Reserved) ..	Recurring ..	12,650*
	Non-recurring ..	8,500

*This is on account of the grant of Sind allowance to the members of the Bombay Engineering Service serving on L. B. and C. C. *vide* remarks under item 97 *ante* under 41, "Civil Works."

56-A. CAPITAL OUTLAY ON IMPROVEMENTS ON PUBLIC HEALTH (Transferred)

MINISTER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH

ITEM 107. Improvements to the Distribution system in the High Level Zone—Poona Cantonment Water Supply.

Recurring ..	Rs. *Nil.*	Non-recurring	Rs. 1,20,000
Total	„ 1,20,000	Ultimate annual recurring ..	„ *Nil.*

Remarks.—This forms part of the 10¼ lakhs scheme for the improvement of the distribution system, Poona Cantonment Water Works, which has been administratively approved. Also technical sanction was given to the plans and estimates of this work. As the work is necessary, it is proposed to provide for the amount as follows :—

	Rs.
Expenditure in England	32,828
Loss on exchange	10,942
Customs duty	4,377
Expenditure in India	71,853
Total ..	1,20,000

Grand Total—56-A, Capital Outlay on Improvements on Public Health (Transferred)	Recurring ..	*Nil.*
	Non-recurring ..	1,20,000
Grand Total of all heads (not charged to Revenue) ..	Recurring	12,650
	Non-recurring	1,48,404

STATEMENT E

LIST OF NEW MAJOR WORKS

41, Provincial Civil Works

Executive Division	Locality	Name of work	Amount of estimate	Provision proposed	Remarks
		General Administration	Rs.	Rs.	
1. Karachi Buildings.	Karachi ..	Quarters for the peons and servants attached to Government House and office of the Commissioner in Sind.	31,011	31,000	Most of the existing peons' and servants' quarters attached to Government House and the Commissioner's office were constructed as far back as 1846 and the rest in 1873. The walls are of sundried bricks and mud, and the roofs of sevali rafters and mud plaster. Buildings of this type are not durable in the climate of Karachi and it is only by constant repairs that they have been kept standing so long. Most of them are small, dark, ill-ventilated, cramped and liable to be flooded after even a moderate fall of rain. The stage has now been reached when it is waste of money to continue patching up these buildings, some of which have been so badly damaged that nothing short of complete reconstruction is possible. Owing to the damage done by the recent cyclone the quarters are now practically uninhabitable.
		Jails			
2. Ahmedabad.	Ahmedabad	Rat and rain proof godown.	10,671	10,600	Rat and rain proof godowns are required at large prisons for storing provisions for prisoners. The average daily population of this prison exceeds 1,200 prisoners. The system of departmental purchase of provisions at the cheapest season of the year has been introduced as a measure of economy which requires provision of such godowns.
3. Karachi Buildings.	Karachi ..	Extension of the District Prison.	1,21,563	1,00,000	The prisons in Sind have an accommodation for 2,573 while the actual Jail population is about 3,780. With a view to relieve this serious over-crowding it is proposed to extend the prison so as to provide additional accommodation for 180 prisoners.
				1,10,600	
		Police			
4. Karachi Buildings.	Saidabad ..	Construction of quarters for 1 Sub-Inspector, 3 Head Constables and 9 Constables and an office with a lockup and a stable for 6 horses.	33,540	20,000	The Police station and the police at Saidabad are at present accommodated in a hired building which is in a dilapidated condition and unfit for habitation. In the rains of February 1925, the roof of this building fell in some parts and the landlord refuses to carry out the necessary repairs. As no

Executive Division	Locality	Name of work	Amount of estimate	Provision proposed	Remarks
			Rs.	Rs.	
					other hired accommodation can be had at Saidabad the office of the Sub-Inspector has been removed to the out-post building at Nurketi and a part of the staff which could not be accommodated in the buildings at Nurketi has been distributed among the other police stations in the Hala Taluka. Saidabad contains in its jurisdiction a notoriously criminal population and to ensure public safety it is essential that a police station with quarters for police should be built there as soon as possible. Land required for these buildings is available.
		Education			
5. Poona ..	Poona ..	Latrines on flush system at the Training College for men.	15,300	15,300	The present latrines on basket system are very insanitary and harmful to persons using them. The Poona City Municipality is therefore insisting on the introduction of latrines on water flushing system as soon as possible. The Municipality has even threatened the College authorities with legal action if the College premises and the quarters for students and the College staff are not provided with latrines on flush system. It is therefore urgently necessary to carry out the proposed work at as early a date as possible.
		Medical			
6. Karachi Buildings.	Hyderabad.	Electric installation in the Civil Hospital and Medical School.	13,900	13,900	The work is necessary as the heat of Hyderabad is notorious. With an oil lamp ophthal-moscopic examinations, etc., are almost unbearable and cystoscopy can not be introduced. Once electric current is available it would be an advantage and more economical to run the X Ray plant.
7. Presidency.	Bombay ..	Quarters for the Officer in charge of Anti-rabic section at the Haffkine Institute, Parel.	28,660	28,600	The nature of duties of the officer in charge of Anti-rabic section at the Haffkine Institute, Bombay, demands that he should be available to see persons bitten by rabid animals and advise a treatment at any time, day or night, and also to make use of animals used in the transmission of the virus at such time as they reach the critical point of maturity. In all Pasteur institutes in

Executive Division	Locality	Name of work	Amount of estimate	Provision proposed	Remarks
			Rs.	Rs.	
					India the officer in charge of this work is provided with free quarters in the compound of the Institute and is compelled to live there. It is necessary that this principle be adopted here.
8. Presidency.	Bombay ..	Scheme No. III in connection with the expansion of the G. T. Hospital.—Extension of the North wing.	1,24,902	50,000	It refers to the extension of the North wing of the main hospital block providing for a casualty department and operation theatre. This proposed extension is one of the most important additions to the Hospital as regards its efficiency and bringing it thoroughly up to date. The Hospital is being doubled in size and it has become necessary to provide a second operation theatre and all operative work must be centralized in one block. Land is available.
				92,500	
		Communications			
9. Ahmednagar.		Improvements to Poona-Ahmednagar Road—			
			Rs.		
		(*a*) Improvements to the approaches of the Ghod river bridge.	17,871		The works are very urgent as explained below :—
		(*b*) Widening the bridge over Kamargaon Nalla in mile No. 62.	17,823		(*a*) This work is most urgent and requires to be done immediately inasmuch as the existing bridge over the Ghod river beyond Sirur being very high the approach banks on the Nagar side are also high and long and being in an unprotected state with steep side slopes the embankments especially are very dangerous to traffic. It is therefore necessary to make the road banks of the full width, *i.e.*, 24 feet and to provide a wooden railing on both sides of this high approach for the sake of the general safety of the public.
		(*c*) Compensation for acquiring houses and widening the road in mile No. 48 in Narayangaon village.	815	37,300	
		(*d*) Works charged establishment.	875		
			37,384		(*b*) The existing bridge between parapets is only 13½ feet wide and therefore insufficient to enable even two loaded carts to pass on the bridge with safety. It is also situated at the foot of a hill where the road is on a curve which greatly adds to the danger.
					(*c*) The main Poona-Nagar Road passes through the village of Narayangaon. The road is considerably narrowed down at one point and a view of the road is further obstructed by three houses which jut out on to the road near a bund. The acquisition of these three houses for widening the road will greatly improve this main communication and thus remove all chances of accidents.

Executive Division	Locality	Name of work	Amount of estimate	Provsion proposed	Remarks
		Communications—contd.	Rs.	Rs.	
10. Poona ..	Poona ..	Improvements to and diversion of a portion of Kennedy Road.	58,923	40,000	The M. & S. M. Railway are extending their yard on the northern side of the Poona Railway Station. To allow of this extension a portion of the land of the Kennedy Road has been acquired by the Railway. As the portion of the road will be taken up by the Railway for their improvements a new road will have to be provided to meet the Wellesley Road near Valentine Lodge. The work requires to be started as early as possible as the M. & S. M. Railway wish to extend their yard without delay.
11. Kanara..		Improving Kumta-Hubli Road.	12,827	12,000	This is a main road connecting the headquarters of the two important talukas—Kumta and Sirsi. Some miles of the road are in a very bad condition and require resurfacing immediately on boulder foundation.
				89,300	
			Grand Total .	3,58,700	

STATEMENT F

STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT DURING THE YEAR 1926-27 FROM SAVINGS

List of recurring new items sanctioned by the Finance Department during 1926-27 from savings.

ITEM 1. Grant of Karachi Local Allowance to Subordinate Officers stationed at Karachi drawing more than Rs. 200 per mensem.

Expenditure sanctioned in 1926-27	Rs. 6,637
Annual average cost	„ 7,303

Remarks.—In 1922 Government sanctioned the continuance of the Karachi Local Allowance to the non-gazetted superior establishments stationed at Karachi in view of the dearness of living in that city. The scale of the allowance is as follows :—

On pay up to Rs. 50	20 per cent.
On pay above Rs. 50 but up to Rs. 100	15 per cent.
On pay above Rs. 100 but up to Rs. 200	10 per cent.

In accordance with the scale laid down Government servants on pay above Rs. 200 stationed at Karachi were not eligible for the allowance, and thus they were at a disadvantage in respect of pay when compared with those drawing Rs. 200 and less per month. Government considered the question of extending the benefit of the allowance to those officers whose pay was over Rs. 200 per mensem and who were not in receipt of any other allowance. After careful investigation of the case, Government came to the conclusion that the best way to compensate these officers was by the grant of Karachi Local Allowance. Accordingly Government have sanctioned, with effect from 1st April 1926, the grant of the Karachi Local Allowance at 10 per cent. of their pay to those officers station ed at Karachi who draw more than Rs. 200 per mensem, but do not draw any compensatory local allowance. The cost during 1926-27 on account of this sanction comes to Rs. 6,637 as shown below :—

	Major Head	Expenditure during the year 1926-27
		Rs.
7,	Stamps	290
8,	Forest	324
22,	General Administration	673
24,	Administration of Justice	578
26,	Police	572
31,	Education (Transferred)	1,400
33,	Public Health	583
34,	Agriculture	237
41,	Civil Works	1,738
46,	Stationery and Printing	242
	Total ..	6,637

The total annual average cost on this account comes to Rs. 7,303.

5, *LAND REVENUE (Reserved)*

ITEM 2. Revision of the pay of peons in the Hyderabad City Survey Office.

Expenditure sanctioned in 1926-27	Rs.	110
Annual average cost	,,	144

Remarks.—The pay of the menials (one peon and two khalasis) of the Hyderabad City Survey Office was fixed at Rs. 16 per mensem. The rates of wages obtainable at Hyderabad being from Rs. 20 to Rs. 25 per mensem it was difficult to obtain and retain menials in this Office on the sanctioned scale of Rs. 16. Besides the pay sanctioned for menials of the Revenue Department at Hyderabad is Rs. 17, *plus* Rs. 3 house rent, *plus* Re. 1 local allowance. On the recommendation, therefore, of the Commissioner in Sind, the pay of the menials in question was increased from Rs. 16 to Rs. 19 *plus* Re. 1 local allowance.

ITEM 3. Additional clerk in the office of the District Inspector of Land Records, Sholapur.

Expenditure sanctioned in 1926-27	Rs.	350
Annual average cost	,,	672

Remarks.—Up to the year 1913 the office of the District Inspector of Land Records, Sholapur, consisted of two clerks. The appointment of one clerk was abolished in 1914 in order that increased pay might be provided in the higher grades of the establishment of the Collector of Sholapur. Owing to the formation of a separate cadre of Cadastral Surveyors and of Maintenance City Surveyors and to the general development of the Pot Hissa Survey and Maintenance of records according to actual holdings, the work in the District Inspector's office has considerably increased. As the single clerk attached to this office was unable to cope with the increasing volume of work the Settlement Commissioner made a proposal for the entertainment of an additional clerk in the office of the District Inspector of Land Records on Rs. 35—5/2—70, and this was sanctioned by Government.

ITEM 4. Revision of the pay of the City Survey peons at Ahmedabad.

Expenditure sanctioned in 1926-27	Rs.	44
Annual average cost	,,	72

Remarks.—The peons of the City Survey Office, Ahmedabad, were allowed pay as shown below :—

1 peon Rs. 16 *plus* Re. 1 local allowance	Rs.	17
3 peons Rs. 15 *plus* Re. 1 local allowance	,,	16 each
4 peons Rs. 14 *plus* Re. 1 local allowance	,,	15 each

Peons in other Government offices at Ahmedabad are getting a pay ranging from Rs. 15 *plus* Re. 1 local allowance to Rs. 16 *plus* Re. 1 local allowance. In order, therefore, that the pay of the City Survey peons in Ahmedabad might be brought into line with that of the other offices in that District, the rates of pay of these City Survey peons were fixed by Government as under :—

No. of peons	Rate of pay fixed
3	Rs. 16 *plus* Re. 1 local allowance.
5	Rs. 15 *plus* Re. 1 local allowance.

ITEM 5. Payment of brokerage on sales of Government land in the Town and Island of Bombay.

Expenditure sanctioned in 1926-27	Rs.	3,000
Annual average cost	,,	3,000

Remarks.—Sales of Government land in the Town and Island of Bombay are effected by the Collector of Bombay without the utilization of any outside agency. Circumstances, however, at times arise rendering it more profitable to the State to effect sales with the help of brokers, This system already obtains in the Development Department, and the experience gained there goes to show that the employment of brokers results in better bargains. The Collector of Bombay has therefore been authorised to utilise, in special cases, the services of brokers when Government land in the Town and Island of Bombay is to be disposed of. The maximum expenditure in any one year on account of brokerage is not expected to be more than Rs. 3,000 and will be more than covered by the extra revenue accruing to the State due to better prices secured by this agency.

Grand Total, 5, Land Revenue (Reserved) .. Rs. 3,504

6, EXCISE (Transferred)

ITEM 6. Conveyance allowance to the Deputy Commissioner of Excise.

Expenditure sanctioned in 1926-27	Rs.	1,380
Annual average cost ..	„	720

Remarks.—As a result of the reorganization of the superior staff of the Excise Department the post of the Deputy Commissioner of Excise, Bombay Presidency, as an executive officer was abolished with effect from 1st April 1925, and with effect from the same date the Deputy Commissioner was appointed Personal Assistant to the Commissioner of Excise, the post of Personal Assistant in the cadre of Superintendents of Excise being abolished. As an executive officer, the Deputy Commissioner was in receipt of permanent travelling allowance at Rs. 225 per mensem, but he ceased to draw it in consequence of the change in his duties. The ordinary travelling allowance rules do not provide for the recoupment of expenditure incurred in connection with short inspection visits which an officer makes within the area of his headquarters station. The Deputy Commissioner is very often required to see sites for excise shops, to visit periodically the important warehouse at Sewree and to inspect the several laboratories where spirituous and medicinal preparations are manufactured. There are various other matters and enquiries which for want of time and absence from headquarters the Commissioner has to entrust to the Deputy Commissioner (Personal Assistant). During the year 1925-26 the distance travelled by the Deputy Commissioner on official business within the limits of the headquarters station was about 1,200 miles. In view of the considerable travelling which the Deputy Commissioner has to do Government have sanctioned the grant to him of a conveyance allowance of Rs. 60 per mensem with effect from 1st April 1925. The expenditure during the current year will be met from savings under 6, Excise.

Grand Total, 6, Excise (Transferred) ..	Rs.	1,380

9-A, SCHEDULED TAXES (*Reserved*)

ITEM 7. Grant of special pay to the clerk deputed by the Collector of Poona for work in connection with the Bombay Totalisator Betting Tax Act, 1925.

Expenditure sanctioned in 1926-27	..	Rs. 75
Annual average cost	..	„ 75

Remarks.—Under section 6 of the Bombay Totalisator Betting Tax Act, 1925, the Western India Turf Club is required to submit a return stating the total amount of the monies paid into the totalisator at any race meeting and to make over to the prescribed officer the amount of the tax collected at each meeting. According to this section the accounts of the Poona races have to be submitted to the Collector of Poona who requires the services of a senior and experienced clerk for their examination. This clerk has to visit the race course and to check the calculation of the tax with reference to the totalisator takings. As this duty entails extra work and responsibility Government have sanctioned the grant to the clerk of a special pay of Rs. 25 per mensem for three months during the racing season.

Grand Total, 9-A, Scheduled Taxes (Reserved) .. .. Rs. 75

15-A, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE—IRRIGATION WORKS (CIVIL)—(Reserved)

ITEM 8. Entertainment of a Chowkidar for the office of the Superintending Engineer on Special Duty.

Expenditure sanctioned in 1926-27	Rs.	180
Annual average cost	„	216

Remarks.—The office of the Superintending Engineer on Special Duty is located on the ground floor of No. 1, Byramji Jijibhai Road, Poona. In addition to cash, valuable scientific instruments have to be kept in his office and the services of a chowkidar are necessary by night to guard this property. The pay of this chowkidar is fixed at Rs. 18 per mensem.

Grand Total, 15-A-Irrigation Works (Civil) .. .. Rs. 180.

22-GENERAL ADMINISTRATION (Reserved)

ITEM 9. Creation of four posts in higher grade in certain Treasury Offices in Sind by abolishing a corresponding number of posts in the lowest grade.

Expenditure sanctioned in 1926-27 .. .. Rs. 504

Annual average cost .. .. ,, 2,784

Remarks.—In 1924 it was ordered by Government that those clerks who have received training in accounts should not be moved from the Account Offices unless in exceptional cases, and that those of the trained men who show special ability in their work in the Account Offices should receive accelerated promotion into the higher selection grades. Owing to the limited number of higher grade appointments in the Districts of Hyderabad, Larkana and Thar Parkar, the Collectors of those Districts represented to Government that it was not possible to arrange that clerks in Treasury Offices who have been trained in accounts should receive accelerated promotion. The following table showed the position in this respect in each of these three Districts :—

Name of District	District strength	Number of higher grade appointments in the District	Strength of Treasury	Number of higher grade appointments allocated to the Treasury
Hyderabad	121	20	23	4
Larkana	155	23	19	2
Thar Parkar	136	21	19	3

The possibility of transferring appointments from subordinate offices was considered, but it was found that, in view of the proposed introduction of the personal pay scheme, the subordinate offices had already been assigned only the absolute minimum number of appointments in the higher grades, and it was therefore not possible to allocate any of these appointments to the Treasury Office. The Commissioner in Sind had therefore proposed that at least one-fourth of the total number of appointments in the Treasury Offices should be in the higher grades, and had accordingly recommended an increase in the higher grade appointments to the extent indicated below :—

Name of District	Number of appointments	Grade
Hyderabad	1	Rs. 105—5—140
Larkana	3	One in each of the following grades Rs. 85—5/2—100 ; Rs. 105—5—140 ; Rs. 115—5/2—150.
Thar Parkar	2	One in each of the following grades Rs. 85—5/2—100 ; Rs. 105—5—140.

Government however sanctioned the creation of extra posts in the Treasury Offices mentioned below :—

1 post on Rs. 105—5—140 in Hyderabad.
1 post on Rs. 105—5—140 }
1 post on Rs. 85—5/2—100 } in Larkana.
1 post on Rs. 85—5/2—100 in Thar Parkar.

A corresponding number of posts (*i. e.*, four) in the lowest grade of Rs. 30—5/2—80 was reduced. The extra average cost per annum of the above sanction amounted to Rs. 2,784 and the immediate extra cost of Rs. 504 involved during the current year was met by re-appropriation from the grants at the disposal of the Collectors concerned.

22-GENERAL ADMINISTRATION (Reserved)—contd.

ITEM 10. Grant of conveyance allowance to the Huzur Deputy Collector, Nasik, while doing duty as Land Acquisition Officer in addition to his own duties.

Expenditure sanctioned in 1926-27	Rs.	365
Annual average cost	„	480

Remarks.—The Huzur Deputy Collector, Nasik, has amongst his duties to do land acquisition work and much of this work is at Nasik Road, 5 miles from Nasik. Under the existing travelling allowance rules he is not entitled to any travelling allowance and he had accordingly to pay out of his own pocket the hire of the conveyance required in connection with his public duties. A conveyance allowance of Rs. 40 per mensem has accordingly been granted to the Huzur Deputy Collector for as long as he remains Land Acquisition Officer in addition to his own duties.

ITEM 11. Grant of conveyance allowance to the Huzur Deputy Collector, West Khandesh.

Expenditure sanctioned in 1926-27	Rs.	550
Annual average cost	„	600

Remarks.—It was found necessary to relieve the Mamlatdar of Dhulia of the work of supervising the maintenance of the city survey in order to set him free for touring more extensively in his charge and to entrust this work as well as the work in connection with the grant of permission for converting land for non-agricultural purposes within the limits of Dhulia and its suburbs to the Huzur Deputy Collector, as being a more experienced officer than the Mamlatdar. From the notes regarding the travelling kept by the Huzur Deputy Collector in the course of his duties as City Survey Officer and Magistrate, First Class, it was found that under the ordinary travelling allowance rules the Huzur Deputy Collector would have been entitled to Rs. 250 in three months as travelling allowance, *i.e.*, Rs. 83 per mensem. In lieu of this a fixed conveyance allowance of Rs. 50 per mensem has been sanctioned by Government, the payment being conditional on the Huzur Deputy Collector keeping a motor car or motor cycle.

ITEM 12. Grant of conveyance allowance to the Huzur Deputy Collector, Sholapur, for city survey work at Sholapur.

Expenditure sanctioned in 1926-27	Rs.	365
Annual average cost	„	480

Remarks.—The City survey work of Sholapur which used to be done by the Mamlatdar occupied much of his time and as this work increased considerably owing to the rapid growth of Sholapur in its importance, the Mamlatdar found less time for his revenue work, touring and inspection. It was accordingly found necessary to transfer the city survey work to the Huzur Deputy Collector and to grant him a conveyance allowance of Rs. 40 per mensem, as travelling in connection with this additional work necessitated the maintenance of a conveyance. The conveyance allowance has been sanctioned for as long as the Huzur Deputy Collector does the city survey work at Sholapur.

ITEM 13. Entertainment of three mahars for Satara City.

Expenditure sanctioned in 1926-27	Rs.	54
Annual average cost	„	402

Remarks.—The employment of three mahars was sanctioned for Satara City in the year 1894 on an annual payment of Rs. 10 each. They continued to work till three years ago when one of them died without leaving an heir. Of the remaining two, one was a woman and as she was unable to perform her duties, her services were dispensed with. Since then the third mahar has been performing the duties and receiving the whole remuneration of Rs. 30 per annum. The village officers are, however, unable to perform their manifold duties efficiently with the aid of only one mahar, and three mahars are found to be absolutely necessary. There is no maharki inam land assigned as remuneration for the officiators. As Satara is the headquarter station of the district, mahars and mangs there earn good wages, and the cost of living for men of this class is comparatively high. An ordinary labourer earns from annas ten to twelve a day as wages and it is therefore difficult to secure men for less than Rs. 12 per mensem to do the mahars' work. The employment of three mahars on Rs. 12 each per mensem has accordingly been sanctioned. The extra cost per annum comes to Rs. 402.

Grand Total, 22-General Administration (Reserved)	Rs.	1,838

24, ADMINISTRATION OF JUSTICE (Reserved)

ITEM 14. Increase in the rent for the office of the Administrator General, Bombay, from Rs. 7,200 to Rs. 9,000 per annum.

Expenditure sanctioned in 1926-1927	..	Rs. 1,500
Annual average cost	..	„ 1,800

Remarks.—The office of the Administrator General, Bombay, was located on the first floor of the building owned by the Hongkong and Shanghai Banking Corporation, the annual rental being fixed at Rs. 7,200 per annum. The Hongkong Bank asked Government to vacate the premises, as they required them for the extension of their own office. The office of the Administrator General was, therefore, removed to the Development building in Old Custom House Yard, Bombay, at an annual rental of Rs. 9,000 from 1st May 1926.

ITEM 15. Purchase of copies of the Sind Law Reports from the Union Press, Karachi, for distribution among all the principal Courts in Sind.

Expenditure sanctioned in 1926-1927	..	Rs. 1,500
Annual average cost	..	„ 1,500

Remarks.—The Sind Law Reports contain a selection of the judgments delivered by the Judicial Commissioner's Court. Its great value is that it perpetuates the customs and customary law of the province. It is considered desirable to distribute copies of the legal publication among all (150) principal Courts—Magisterial and Civil—of Sind. The annual subscription is Rs. 10 and the extra charge involved is Rs. 1,500 only.

ITEM 16. Entertainment of an additional establishment for the Subordinate Courts at Gokak and Hukeri, Belgaum District.

Expenditure sanctioned in 1926-1927	..	Rs. 1,998
Annual average cost	..	„ 2,906

Remarks.—The two Subordinate Courts at Gokak and Hukeri were linked in 1922 and presided over by one Subordinate Judge. Having regard to the state of work at these Courts, a Joint Subordinate Judge had to be appointed and the two Courts were being worked separately. As they were likely to go on working separately for a long time to come, they were separated with effect from 15th January 1926. For the efficiency of the work, the staff at these Courts has been strengthened from 1st June 1926 by the entertainment of a Nazir on Rs. 85—5/2—100 per mensem at each of these Courts and an additional Bailiff on Rs. 20—2/2—30 per mensem, a Naik and a peon on Rs. 18 and Rs. 14 per mensem respectively. The expenditure in question has already been approved by the Finance Committee.

ITEM 17. Increase in rent for the Subordinate Judge's Court at Gogho, Ahmedabad District, from Rs. 60 to Rs. 180.

Expenditure sanctioned in 1926-1927	..	Rs. 60
Annual average cost	..	„ 120

Remarks.—The Subordinate Judge's Court at Gogho meets in a hired building, the rental for which was fixed at Rs. 5 per mensem in 1892. The landlord having represented that the rent of the house is very low and not sufficient even to meet the cost of ordinary repairs, an increased rent of Rs. 15 per mensem has been sanctioned at his request with effect from the 1st September 1926.

ITEM 18. Payment of rent for a room hired for keeping records of Subordinate Courts at Jalgaon in the East Khandesh District.

Expenditure sanctioned in 1926-1927	..	Rs. 300
Annual average cost	..	„ 420

Remarks.—There was no sufficient accommodation for keeping the records of the Subordinate Courts at Jalgaon in the building in which the Subordinate Courts were located, and the records and forms were, therefore, kept in the Treasury room of the District Court, Jalgaon. This arrangement caused much inconvenience. An additional room at a monthly rental of Rs. 35 per mensem was, therefore, hired with effect from the 15th June 1926 in the same building, which has been hired for the office of the First Class Subordinate Judge at Jalgaon.

24, ADMINISTRATION OF JUSTICE (Reserved)—contd.

ITEM 19. Increase in rent for the building hired for a Court House at Lonavla, Poona District, from Rs. 750 to Rs. 825 per annum.

Expenditure sanctioned in 1926-1927	..	Rs. 75
Annual average cost	..	„ 75

Remarks.—The lease of the bungalow hired for the Court House at Lonavla expired on 31st March 1926. As the erection of a new Court House, which has been approved administratively, is not likely to be completed before April 1928, an extension of the lease for a further period of two years was considered necessary. The landlord agreed to this, on the condition that an increased rent of Rs. 825 is allowed with effect from 1st April 1926. It was also agreed that the repairs and the necessary improvements to the building should be carried out by the landlord. Under the circumstances, an increased rent of Rs. 825 per annum has been sanctioned.

ITEM 20. Grant of an allowance of Rs. 10 per mensem for the clerk for doing the work of the Honorary Magistrate at Junnar, Poona District.

Expenditure sanctioned in 1926-1927	..	Rs. 110
Annual average cost	..	„ 120

Remarks.—No independent clerk was given to the Honorary Third Class Magistrate, Junnar. A clerk from the Mamlatdar's office has been doing the work, in addition to his work, under the Honorary Magistrate, partly in office hours and partly by working overtime. The clerk does the extra work for not less than an hour on an average per day, and an allowance of Rs. 10 per mensem for the extra work is considered necessary.

ITEM 21. Entertainment of an extra clerk on Rs. 30—5/2—80 in the office of the District Magistrate, Ratnagiri, to replace the clerk deputed to the Honorary Magistrate's Court at Dapoli.

Expenditure sanctioned in 1926-1927	..	Rs. 425
Annual average cost	..	„ 660

Remarks.—The Honorary First Class Magistrate at Dapoli is given the services of one permanent clerk and one peon from the establishment under the District Magistrate, Ratnagiri. It is considered necessary to entertain an extra clerk to replace the clerk deputed to work under the Honorary Magistrate.

ITEM 22. Entertainment of an extra clerk and a peon for the Additional City Magistrate at Hyderabad.

Expenditure sanctioned in 1926-1927	..	Rs. 795
Annual average cost	..	„ 900

Remarks.—The Additional City Magistrate, Hyderabad, was given an establishment of one clerk and a peon in May 1925. The Magistrate being First Class, the depositions have to be written in English and in Sindhi and the one clerk is engaged for the whole time with the Magistrate in the Court in the record of vernacular depositions, with the result that the people often complain of having to wait for bhatta or to pay process or copying fees, etc. An extra clerk on Rs. 30—5/2—80 has, therefore, been sanctioned, with effect from 1st April 1926, to assist the clerk already engaged to do all the work. The only peon sanctioned for the Court was unable to do all the work in office, call the parties and witnesses and attend to other outdoor work incidental thereto. An extra peon was, therefore, sanctioned, with effect from 15th May 1926, on pay of Rs. 16 per mensem *plus* house rent allowance of Rs. 3 per mensem and a local allowance of Re. 1.

ITEM 23. Payment of rent for the building hired for housing the Additional City Magistrate at Ahmedabad.

Expenditure sanctioned in 1926-1927	..	Rs. 540
Annual average cost	..	„ 1,080

Remarks.—Owing to accumulation of cases in the Courts of Magistrates working in the Ahmedabad City, an additional City Magistrate has been appointed temporarily for a period of one year from September 1926. No Government building being vacant in which the Additional City Magistrate could hold his court, the District Local Board building in the Bhadra has been rented with effect from the 1st September 1926 at a monthly rental of Rs. 90 per mensem.

24.—ADMINISTRATION OF JUSTICE (Reserved)—concld.

ITEM 24. Extra clerk on Rs. 30—5/2—80, for the Resident Magistrate at Hubli, Dharwar District.

Expenditure sanctioned in 1926-1927	Rs. 300
Annual average cost	„ 660

Remarks.—The Resident Magistrate's Court at Hubli was started in 1925 with an establishment of one clerk on Rs. 85—5/2—100 and two peons. The clerical work in that Court has been found too heavy for one clerk. An extra clerk has, therefore, been sanctioned for the Resident Magistrate at Hubli.

Grand Total, 24—Administration of Justice (Reserved) .. .. Rs. 7,603.

'25-JAILS AND CONVICT SETTLEMENTS (Reserved)'

ITEM 25. Appointment of a matron at the Yeravda Female Jail on Rs. 100-5-170-5-200 p.m. with compensatory allowance.

	Rs.
Expenditure sanctioned in 1926-27	120
Annual average cost	2,040

Remarks.—The new female jail at Yeravda with accommodation for 100 prisoners is expected to be ready by the beginning of the year 1927 and the appointment of the matron has been sanctioned from the opening of that jail.

ITEM 26. Grant-in-aid to the Released Prisoners' Aid Society at Ahmedabad.

	Rs.
Expenditure sanctioned in 1926-27	383
Annual average cost	383

Remarks.—The formation of Released Prisoners' Aid Societies has been strongly recommended by the Indian Jails Committee, and Government grants-in-aid are at present given to the Societies at Bombay and Bijapur to the extent of half the amount of the subscriptions received from the public and subject to budget provision. On the same principle a grant was sanctioned for the Ahmedabad Society which was formed in 1925.

ITEM 27. Grants to voluntary agencies who organise periodical visits to the colonies of settlers discharged on probation from the Criminal Tribes Settlements.

	Rs.
Approximate cost during the year 1926-27	2,000
Approximate annual average cost	3,000

Remarks.—A number of families in most of the Settlements are fit for discharge on probation to be sent back to their original villages or to other places where they can find suitable work. In some cases they prefer to remain in the settlements though fit for discharge on probation. To meet this contingency free colonies have been established adjacent to the Settlements. It is desirable that settlement authorities should remain in touch with these colonies for some years since after care is essential to the success of the scheme. Where the Settlements nearest to the colonies happen to be those under the management of missionery societies, it is necessary to remunerate the latter for the additional work involved. Government therefore sanctioned grants to voluntary agencies at the rate of Rs. 4 per settler per annum for the first two years of probation subject to a minimum of 6 visits a year and at the rate of Rs. 3 per settler per annum subject to a minimum of 4 visits a year during the remaining 4 years of probation, the grants being liable to proportionate reduction if the prescribed minimum number of visits is not paid. The charge was met by reappropriation from the grants placed at the disposal of the Criminal Tribes Settlement Officer under " 25-Jails and Convict Settlements—charges in connection with the Settlement of Criminal Tribes."

ITEM 28. Payment of grants to voluntary agencies managing the Criminal Tribes Settlements for the education of children of settlers discharged on probation.

	Rs.
Expenditure sanctioned in 1926-27	800
Annual average cost	2,000

Remarks.—As stated under the foregoing item arrangements have been made to remunerate Voluntary agencies managing Criminal Tribes Settlements for after care work in the shape of periodical visits to settlers fit to be released on probation who prefer to live in free colonies adjacent to settlements. It is now necessary to provide for the education of these probationers and their children. The Settlements in question (namely those at Sholapur, Hubli and Gokak Falls) maintain day Schools and also night classes for the older boys. It is not possible to remunerate them by a grant-in-aid in the usual way, since these schools have manual training classes attached to them which do not follow the ordinary curriculum, but are inspected by the Committee of Technical Instruction. Government have therefore resolved to remunerate these Voluntary agencies by an annual grant of Rs. 13 for each child attending the day school and Rs. 5 for each adolescent attending the night school. These rates compare favourably with the cost per pupil to Government in primary schools in the Central and Southern Divisions. The grants are payable only in respect of persons born of parents who are members of Criminal Tribes, and no Capitation grant is drawn for them elsewhere. The charge was met from the anticipated savings in the Capitation grants for Settlements to which the probationer families belonged.

'*25, JAILS AND CONVICT SETTLEMENTS (Reserved)*'—concld.

ITEM 29. Allowances to sub-overseers from the Public Works Department to supervise building programmes pertaining to the Criminal Tribes Settlements Departments out of office hours.

	Rs.
Approximate cost during 1926-27	1,500
Approximate annual average cost	1,500

Remarks.—Construction of buildings pertaining to Criminal Tribes Settlements is carried out departmentally as far as possible through Settlement labour in order to provide training in such work for the men employed, but in the case of important works expert supervision is necessary. The most economical way of obtaining this is to arrange for Public Works Department Sub-overseers to supervise such works out of office hours so that it may not interfere with their regular duties, and to remunerate them for this extra labour. The Criminal Tribes Settlement Officer has therefore been authorised to avail himself of the Services of the local Sub-overseers if and when necessary and to remunerate them by an allowance of Rs. 25 per mensem subject to a maximum of 5 such allowances at anyone time. The charge was met from the provision of Rs. 38,305 made in the current year's budget for Miscellaneous Settlement Expenses under "25-Jails and Convict Settlements—charges in connection with the Settlement of Criminal Tribes."

Grand Total, 25, Jails and Convict Settlements (Reserved) .. Rs. 4,803.

ITEM 30. Increase in the armed Police strength of the Manmad Police Station in the Nasik District.

Expenditure sanctioned in 1926-27 .. .. .. Rs. 675
Average annual cost .. .. „ 900

Remarks.—It was found by experience that the strength of the Police force consisting of 2 Head Constables and 6 Constables (armed) sanctioned for the Manmad Police Station in the Nasik District was insufficient and that the men were seriously overworked. In addition to the usual local prisoners in the lock-up attached to the Manmad Police Station, prisoners are received from the Railway Police, as the Mamlatdar of Nandgaon visits Manmad twice a month to try cases. Prisoners are likewise received for Dhulia Jail from the 3 Malegaon Police Stations, as well as the Satana, Jaikheda and Chandhor Police Stations. It was therefore essential to increase the Police strength at Manmad by 1 Head Constable and 3 Constables. The Head Constable was, however, spared from the Headquarters strength. The entertainment of 3 additional constables (armed) was accordingly sanctioned by Government, with effect from 6th May 1926. The extra charge involved during the financial year 1926-27 is met from the savings effected by the abolition of the treasury guard at Nasik.

ITEM 31. Entertainment of three Constables to guard the strong room in charge of the Treasury Officer at Thana.

Expenditure sanctioned in 1926-27 .. .. .. Rs. 172
Average annual cost .. .. „ 900

Remarks.—The strong room in charge of the Treasury Officer at Thana was previously guarded by 2 head constables and 9 constables entertained to guard the Huzur Treasury. As the work of Huzur Treasury at Thana was subsequently made over to the Imperial Bank of India, who have opened a branch at Thana, the Treasury guard of 2 head constables and 9 constables was reduced from the date the branch of the Bank was opened. Although the actual treasury cash balance has been transferred to the Imperial Bank, stamps, opium, Government Promissory Notes, Court of Wards property and other valuables are still kept in the strong room in charge of the Treasury Officer. The present strong room is a very old building and to ensure the safety of the property stored therein it was essential that an adequate police guard should be employed. Government accordingly sanctioned the entertainment of 3 constables, with effect from the 23rd December 1926, as a temporary measure till a proper strong room for storing opium, stamps and other valuables is provided. The extra charge involved during the year 1926-27 is met from the savings available in the grants at the disposal of the District Superintendent of Police, Thana, under the head " 26—Police—District Executive Force."

ITEM 32. Entertainment of extra police and clerical establishments to control motor traffic in Mahableshwar.

Expenditure sanctioned in 1926-27 .. .. .. Rs. 2,667
Average annual cost .. .. „ 3,000

Remarks.—Motor traffic has been permitted in Mahableshwar since 1925. Police and clerical establishments are therefore required to control it during the season and to collect fees under the rules. The establishment consists of one European Police Sergeant, two Head Constables, six Constables and one writing Mukadam and one Clerk. This is the minimum found necessary after two years' experience. It was proposed to meet the charge from the fees recovered under the Mahableshwar Motor Vehicles Rules. But this procedure had to be abandoned since it contravenes Article 1 of the Civil Account Code which prohibits the appropriation of receipts to expenditure. The charge is however fully covered by receipts credited to " XIX Police." The extra charge is met from the savings anticipated in the provision made for temporary police establishments for the Poona and Satara Districts.

ITEM 33. Police establishment for the control of the motor traffic on the Poona-Mahableshwar Road.

Expenditure sanctioned in 1926-27 .. .. .. Rs. 3,832
Average annual cost .. .. „ 1,500

Remarks.—Motor traffic on ghat roads has grown to an enormous extent during recent years and passenger lorries in particular have been found to require more careful examination than is possible at present. It has therefore become necessary to supplement the services of the motor examiner lent by the Bombay City Police for this purpose in the interests of the travelling public. Two checking parties each consisting of 1 Sub-Inspector of Police and 1 head constable were accordingly sanctioned to supervise motor traffic in Poona and Satara Districts, during the Mahableshwar season, *i.e.*, up to the 15th June 1926. Each of these parties was provided with a motor cycle and side car to enable them to work with speed and efficiency. The charge is met from the lump provision of Rs. 50,000 made in the current year's budget for additional police under " 26—Police—District Executive Force."

26, POLICE (Reserved)—concld.

ITEM 34. Entertainment of a police guard for the new treasury room at Nawabshah.

Expenditure sanctioned in 1926-27	Rs. 364
Average annual cost	„ 1,456

Remarks.—The armed police guard of two head constables and sixteen constables over the Sub-Jail at Nawabshah also served to guard the old Sub-Treasury which was in the same building. A new strong treasury room has since been constructed for Nawabshah in the Kacheri compound at a distance from the Sub-Jail and has been in use since 22nd November 1926. As it is not possible for the sentry over the Sub-Jail to guard the new strong room at the same time, Government have sanctioned the entertainment of an armed police guard consisting of two head constables and six constables with effect from the 22nd November 1926 for that purpose and have reduced the original combined Jail and Treasury guard by 4 constables. The extra charge involved during the year 1926-27 is being met from the savings effected by the reduction of two Sub-Inspectors and two Constables at the police stations at Karad and Umraj in the Satara District.

ITEM 35. Entertainment of one head constable and four constables at Tando Ghulam Haider in the Guni taluka of the Hyderabad District.

Expenditure sanctioned in 1926-27	Rs. 643
Average annual cost	„ 1,600

Remarks.—In 1920 Government constructed a new taluka office at Kario Ganwhar in Hyderabad District. The police station at Khorwah was removed to Kario Ganwhar in June 1924 in anticipation of the establishment of a taluka Headquarters there. But since delay occurred in the formation of the new taluka, the maintenance of the station there led to much inconvenience. Prisoners had to be taken long distances by road, water arrangements were poor and the village very small. The Commissioner has accordingly transferred the station from Kario Ganwhar to Tando Ghulam Haider in the same Taluka as a temporary measure pending the formation of the new taluka. It has however been found necessary to retain an outpost of two men at Kario Ganwhar, and this has been provided from the strength of the police station at Tando Ghulam Haider with the result that the remaining strength of one Sub-Inspector, one Mounted Head Constable and four Mounted Constables is insufficient for the work there. In the absence of any Criminal Court, within their beat, all the challans have to be sent to Tando Muhammad Khan and prisoners who are numerous to be escorted twelve miles to the nearest Magistrate. In these circumstances the entertainment of one head constable and four constables has been sanctioned by Government with effect from the 6th October 1926 as a temporary measure till the police force of the Hyderabad District is reorganized and the charge during the year 1926-27 is being met from the provision sanctioned for the Taluka Treasury and lock-up guard at Kario Ganwhar.

Grand Total, 26, Police (Reserved)	Rs. 8,353

ITEM 36. Arrangements for the teaching of the new science course in selected Government High Schools.

Expenditure sanctioned in 1926-27	.. .. ..	Rs. 280
Annual average cost	.. .. ..	„ 30

Remarks.—The School Leaving Examination Board has prescribed the new Science groups, *viz.*, (1) Botany and Zoology and (2) Physiology and Hygiene as alternative subjects with Physics and Chemistry for the School Leaving Examination. Arrangements already exist at present for the teaching of Physics and Chemistry in Government High Schools. It was considered desirable for the present to provide facilities for the teaching of the group "Botany and Zoology" in some selected Government High Schools on the following conditions, *viz.* :—

(1) that there should be at least 15 students to take up the group;

(2) that the requisite accommodation should be available in the school buildings; and

(3) that the subject could be taught with the existing staff.

It was estimated that a sum of Rs. 280 (Rs. 30 recurring for contingencies *plus* Rs. 250 non-recurring for apparatus) would be required to provide the necessary facilities in a school. On the conditions stated above, the subject has been introduced in the N. J. High School, Karachi, with effect from September 1926, the charge Rs. 280 during the current financial year being met from savings in the budgeted grants. It has also been decided to provide the necessary facilities for the teaching of the subject in the Elphinstone High School, Bombay, with effect from June 1927, *i.e.*, the beginning of the next school year. The requisite provision has been made for the purpose in the budget for 1927-28. The question of the necessity and desirability of the continuation of the arrangements sanctioned for these two schools and their extension to other schools will be examined after some experience has been gained.

ITEM 37. Additional staff, contingencies, etc., for the College of Engineering, Poona.

Expenditure sanctioned in 1926-27	..	Staff	Rs. 3,620
		Contingencies ..	„ 5,790
			9,410
Annual average cost	..	Staff	Rs. 13,260
		Contingencies ..	„ 8,000
			21,260

Remarks.—Under the revised regulations and syllabuses sanctioned for the B.E. (Civil and Mech.) Examinations and for the 2nd and 3rd year workshop classes Electrical Engineering has to be taught in addition to the old course. The subject of Physics is also taught in its technical aspects. This addition to the courses require the strengthening of the Physics and Electrical Departments and Workshops. The present staff is sufficient to teach elementary work only but is unable to cope with the additional work thrown upon it by the revised course which was introduced in 1924. The number of students in the workshop classes of the College of Engineering has also increased and the revised course introduced in 1924 has also increased workshop practice for all college students. In the absence of the requisite staff the college classes are seriously handicapped. Government have therefore sanctioned with effect from 1st November 1926 the expenditure shown below which is absolutely necessary and the requisite provision for which has also been made in next year's budget :—

Workshop

1 Carpenter on	Rs.	70	per mensem
1 Turner on	„	80	„ „
1 Blacksmith on	„	60	„ „
1 Fitter on	„	80	„ „
Total ..	Rs.	290	per mensem

Electrical Engineering Laboratory

1 Demonstrator in Electrical Engineering	Rs.	200	per mensem	(Rs. 200—10—250).
1 Lecturer in Electrical Engineering ..	„	250	„ „	(Rs. 250—20—550).
1 Laboratory Assistant	„	50	„ „	
1 Electrical Mistry	„	75	„ „	
2 Menials at Rs. 20 each	„	40	„ „	
Total ..	Rs.	615		

31, EDUCATION (Transferred)—concld.

Contingent grants

(1) Workshop	..	Rs. 3,890
(2) Electrical Engineering Laboratory	..	,, 1,900

ITEM 38. Institution of two special scholarships tenable at the Royal Military College, Sandhurst

Expenditure sanctioned in 1926-27	..	Rs. 2,000
Annual average expenditure	..	,, 9,000

Remarks.—Government have sanctioned the institution under certain conditions of two special scholarships tenable for eighteen months at the Royal Military College, Sandhurst, England, by cadets domiciled in the Bombay Presidency including Sind. The amount of these scholarships has been fixed at Rs. 3,000 per annum. The scholarships are not intended to cover the entire expenses of students but to give real relief to those who are not in a position to bear the total cost of the training. One scholarship is to be awarded during the current year to a cadet who has completed his preliminary training at the Dehra Dun Military College and has been nominated by His Excellency the Viceroy for admission to the Royal Military College, Sandhurst, and two scholarships will be awarded from next year.

ITEM 39. Institution of two special scholarships tenable at the Prince of Wales Military College, Dehra Dun.

Expenditure sanctioned in 1926-27	..	Rs. 200
Annual average expenditure	..	,, 12,000

Remarks.—It has been decided to institute under certain conditions two special scholarships tenable at the Dehra Dun Military College for the whole period of about six years' preliminary training for the entrance examination for admission to the Royal Military College, Sandhurst, England. The amount of these scholarships has been fixed at Rs. 1,000 per annum each. The scholarships are not intended to cover the entire expenses of the students but to give real relief to those who are not in a position to bear the total cost of the training. One scholarship is to be awarded during the current year.

ITEM 40. Conveyance allowance to members of the Subordinate Educational Service staff of the Deccan College, Poona, drawing from over Rs. 200 to Rs. 350 per mensem.

Expenditure sanctioned in 1926-27	..	Rs. 450
Annual average cost	..	,, 600

Remarks.—Government sanctioned in 1919 the grant of a conveyance allowance of Rs. 25 per mensem to those members of the Deccan College staff who were drawing Rs. 200 per mensem and under on account of the College being at a long distance from the city and on account of the staff being unable to stay near the College for want of accommodation, etc. The maximum limit of Rs. 200 fixed for the grant of conveyance allowance was based on a pre-revision pay when Assistant Lecturers used to get Rs. 200 as a maximum pay. In the revised scale of pay for the collegiate branch of the Subordinate Educational Service sanctioned by Government in 1921, the maximum which an Assistant Lecturer can now get has been raised to Rs. 350. The Director of Public Instruction represented to Government that the revised scale of pay applies equally to all Subordinate Educational Service members of the collegiate branch irrespective of the locality at which they are serving and that the embarassment from which the Deccan College members drawing Rs. 200 suffer still remain, more especially as these officers do not get Compensatory allowance like the Bombay Educational Staff officers of Rs. 250 or over working in the college. He therefore requested that the maximum limit of Rs. 200 laid down for conveyance allowance might be raised to Rs. 350. As this request appeared to be reasonable to Government it was granted by them. This involves an additional cost of Rs. 600 per annum.

Grand Total, 31, Education (Transferred) .. Rs. 12,340

ITEM 41. Entertainment of two bath-room attendants at the Central Mental Hospital, Yeravda

Expenditure sanctioned in 1926-27	..	..	.. Rs. 369
Annual average cost	..	..	.. „ 492

Remarks.—The hot water installations sanctioned at the Central Mental Hospital, Yeravda, consist of four separate boiler rooms which require lighting and stoking early in the morning and are required to be kept burning by the addition of fuel, trimming and removal of ashes during the course of the day. The bath-rooms themselves also require constant attention, while they are in use. It was therefore proposed to entertain two bath-room attendants, one male and one female, for this purpose and these have been sanctioned. An addition of Rs. 492 per annum to the contract-grant of the Hospital has been sanctioned.

ITEM 42. Entertainment of two ward servants and one female sweeper at the J. J. Hospital, Bombay.

Expenditure sanctioned in 1926-27	..	..	.. Rs. 983
Annual average cost	..	..	.. „ 1,050

Remarks.—An additional ward of 12 beds for female medical patients has been in use at the J. J. Hospital since August 1924, and the cost of the establishment required for it met out of private subscriptions. In view of the necessity for continuance of this ward till the completion of the proposed extensions of the J. J. Hospital, and especially as the amount collected by private subscriptions was exhausted last year, the entertainment of two ward servants on a consolidated pay of Rs. 29 per mensem each and of a female sweeper on Rs. 27 per mensem *plus* clothing allowance at Rs. 16 for each was sanctioned for the ward.

ITEM 43. Utilization of the N. M. Mental Hospital, Thana, as a training centre for mental diseases for the students of the Grant Medical College.

Expenditure sanctioned in 1926-27	..	..	.. Rs. 450
Annual average cost	..	..	.. „ 450

Remarks.—The new regulations for the M.B., B.S. degrees of the Bombay University require for Part II of the Final M.B., B.S. Examination instruction in Mental Diseases, consisting of a course of not less than ten lectures and demonstrations to be completed in a properly constituted Mental Hospital. This instruction used so far to be imparted by the Professor of Medical Jurisprudence, and the demonstrations were given at the Northcote Police Hospital. This is, however, not a ' properly constituted Mental Hospital ', and the people detained in the Lunacy cells there are not certified lunatics, but persons, about whom the Commissioner of Police or the Presidency Magistrate requires an opinion as to their mental condition. It was therefore proposed that the Thana or the Yeravda Asylum might be utilized for the necessary demonstrations. After discussion with the Surgeon General, Government decided that the N. M. Mental Hospital, Thana, should be utilized as a training centre for mental diseases for the students of the Grant Medical College and that the Superintendent of the Hospital be appointed *ex-officio* Professor of Mental Diseases on the staff of that college on a remuneration of Rs. 15 per lecture, and the proposal has accordingly been sanctioned.

ITEM 44. Appointment of Dr. Row as Professor of Pathology at the Grant Medical College.

Expenditure sanctioned in 1926-27	..	..	.. Rs. 15,750
Annual average cost	..	..	.. „ 21,000

Remarks.—The post of Professor of Pathology at the Grant Medical College which fell vacant on the resignation of Dr. V. R. Khanolkar was advertised in India and Dr. Row was selected for it. Dr. Row is a leading figure in the medical profession in India and by virtue of his medical research work is well known not only in this country but in Europe and America also. In view of his high qualifications and reputation Government fixed the salary of the appointment at Rs. 1,750 per mensem which is personal to Dr. Row.

ITEM 45. Grant-in-aid to the Nursing Association, East Khandesh.

Expenditure sanctioned in 1926-27	..	..	.. Rs. 596
Annual average cost	..	..	.. „ 596

Remarks.—The sanctioned annual grant-in-aid to the East Khandesh Nursing Association for the present triennium ending March 1927, is Rs. 8,230. The grant asked for during the next

triennium is Rs. 8,826. The increase of Rs. 596 is chiefly due to the entertainment of two additional nurses on Rs. 45 per mensem each at Bodwad and Bhusawal and it was asked for with effect from the current year, as additional expenditure was being already incurred. The increase in the grant has been sanctioned by Government in view of the desirability of the maintenance of the nursing arrangements.

ITEM 46. Grant of personal pay of Rs. 170 per mensem to Dr. A. J. Noronha.

Expenditure sanctioned in 1926-27	Rs. 867
Annual average cost	,, 2,040

Remarks.—When Dr. Noronha, Lecturer in Pathology and Bacteriology at the B. J. Medical School, Poona, was first appointed, he was given to understand that there was a very strong probability of a professorship becoming available for him at the proposed Medical College at Poona, which was then under contemplation but which has not materialized owing to various reasons, and on that understanding he gave up his large practice in Bombay and accepted the post of the full-time Lecturer on Rs. 300—20—700. His services at the Sassoon Hospital and the Medical School have been of an entirely exceptional character and his retention during the period of reorganization which the School at present is going through, is very desirable. On these grounds the Surgeon General strongly recommended that Dr. Noronha should be granted an increase in his pay, and a personal pay of Rs. 170, in addition to the pay of the post, has accordingly been sanctioned to him with effect from the 27th October 1926.

ITEM 47. Expenditure in connection with the new Administrative Block at the G. T. Hospital, Bombay.

Expenditure sanctioned in 1926-27	Rs. 765
Annual average cost	,, 3,164

Remarks.—Owing to the limited nature of the teaching material available at the J. J. group of Hospitals for the students of the Grant Medical College it was decided to make use of the G. T. Hospital for the purpose and effect the necessary extensions therein. A new Administrative Block has accordingly been constructed at the latter Hospital and occupied during the current year. The following additional expenditure on establishment and contingencies was necessary in that connection and has been sanctioned in view of its urgent need :—

Establishment

1 Laboratory Assistant at Rs. 30 *plus* house-rent at Rs. 7 per mensem.
1 Peon at Rs. 22 per mensem.
2 Hamals at Rs. 22 each per mensem.
1 Male sweeper at Rs. 22 per mensem.

Contingencies

Clothing to Servants ..	.. Rs. 64 per annum
Rent, Rates and Taxes ..	.. ,, 50 per mensem.
Contract contingencies ..	.. ,, 80 ,,

ITEM 48. Entertainment of 3 additional male sweepers at the G. T. Hospital, Bombay.

Expenditure sanctioned in 1926-27	Rs. 726
Annual average cost	,, 792

Remarks.—The number of sweepers at the G. T. Hospital was 11 and 3 halalkhores were provided by the Bombay Municipality in addition. The Municipality, however, decided to withdraw its halalkhores and the Surgeon General therefore asked for the addition of 3 sweepers to the establishment of the Hospital in the interest of the institution. These were accordingly sanctioned with effect from the 1st April 1926 at Rs. 12 *plus* Rs. 10 temporary and provisional allowance each per mensem.

Grand Total, 32, Medical (Transferred) .. Rs. 20,506

33, PUBLIC HEALTH (TRANSFERRED)

ITEM 49. Increase in the local allowance of the vaccinator working in the Poona Suburban Municipality and Kirkee Cantonment.

Expenditure sanctioned in 1926-27	Rs. 168
Annual average cost	,, 168

Remarks.—The local allowance of Rs. 6 per mensem received by the vaccinator working in the Poona Suburban Municipality and Kirkee Cantonment areas for maintaining a conveyance has been raised to Rs. 20 per mensem with effect from the 1st March 1926 as the allowance of Rs. 6 per mensem has been found quite insufficient. The whole charge is recovered from the Municipality and the Cantonment authority.

ITEM 50. Revision of pay of the office establishment of the Sanitary Engineer to Government and conversion of certain temporary posts into permanent ones in his office.

Expenditure sanctioned in 1926-27	Rs. 400
Annual average cost	,, 12,867

Remarks.—Construction works to a large extent have already been undertaken by the Sanitary Branch which works are expected to extend over a considerable number of years. In addition to the direction of four Executive Divisions the construction and other works in the six separate sub-divisions in almost every one of which there is important construction work is controlled by the Sanitary Engineer to Government both as regards administration and execution. The volume of clerical work has consequently swelled both in magnitude and importance. In these circumstances the pay of the four permanent posts in the office of the Sanitary Engineer to Government has been revised on the line of the office of an ordinary Superintending Engineer and six temporary posts incumbents of which have been employed for periods varying from 10 to 15 years have been made permanent with effect from the 1st March 1926. The revised scales of pay now sanctioned stand as under :—

	Scale sanctioned Rs.
1 Head clerk	220—10—300
2nd clerk	150—5—200
3rd clerk	105—5—125
4th, 5th and 6th clerks	75—5—100
7th, 8th, 9th and 10th clerks	30—5/2—70

The extra cost involved during this year is Rs. 400 only.

Grand Total, 33, Public Health (Transferred) .. Rs. 568

34, AGRICULTURE (Transferred)

ITEM 51. Entertainment of additional establishment in the Co-operative Department.

Expenditure sanctioned in 1926-27	Rs. 4,830
Annual average cost	„ 7,940

Remarks.—Government have sanctioned the entertainment of the following additional establishment in the Co-operative Department with effect from the dates shown against them :—

One Auditor on Rs. 150—5—200	From 1st May 1926.
Two Sub-auditors on Rs. 105—5—140 each	
On clerk for the auditor on Rs. 30—$\frac{5}{2}$—80	
One additional clerk for the Assistant Registrar, Khandesh Division, on Rs. 30—$\frac{5}{2}$—80.	
One additional clerk for the Special Auditor, Bombay, on Rs. 85—$\frac{5}{2}$—100 with Rs. 20 Bombay local allowance ..	From 1st September 1926.

2. Under the Co-operative Societies Act, it is incumbent on Government to have the accounts of every society audited at least once in a year. The total number of societies on 31st March 1926 was 4,660 and the number will probably exceed 5,000 on 31st March 1927. The sanctioned strength of auditors on 31st March 1926 was 41. Out of these two are working as assistants to Special Auditors, one is a Deputy Assistant Registrar in Sind doing no audit work, one is a reserve auditor, one is Auditor, Purchase and Sale Societies, and one is Auditor, Welfare Work. The last three auditors, the Special Auditors and Sub-auditors audit about 550 societies, leaving 4,110 societies to be audited by the remaining 35 auditors. The standard scale of audit is 100 societies per auditor. It was therefore necessary to provide additional auditors so as to fulfil the responsibility under the Act.

3. The Special Auditor of Co-operative Societies, Bombay, had only one clerk on Rs. 30—$\frac{5}{2}$—80. Owing to an increase in the number of societies the need for a second clerk was keenly felt for checking items, vouchers, etc., as well as for correspondence work. It will now be possible for the Special Auditor, with the assistance of the clerk, to take up two sets of audit at the same time.

4. The office of the Assistant Registrar of Co-operative Societies, Khandesh Division, was created in 1923 with one head clerk and two clerks. The other Divisions have one head clerk and three clerks. The number of societies in the Khandesh Division which was 481 in 1923, is increasing rapidly and in August 1925 stood at 669. The considerable increase in clerical work resulting from this rapid growth of the co-operative movement necessitated the entertainment of an extra clerk.

ITEM 52. Utilization of the Gowrakshan of the Bombay Gowrakshak Mandali at Kandivli for the improvement of cattle.

Expenditure sanctioned in 1926-27	Rs. 120
Annual average cost	„ 330

Remarks.—In 1923 Government sanctioned a scheme of co-operation with the authorities of the Bombay Gowrakshak Mandali for the utilization of their institution at Kandivli for the improvement of cattle. The co-operation so provided has proved an unqualified success, and with a view to securing the more careful carrying out of the work Government have undertaken to bear half the pay of a non-graduate fieldman on Rs. 30—$\frac{5}{2}$—80 with effect from 1st July 1926.

ITEM 53. Provincialization of the post of Plant Pathologist.

Expenditure sanctioned in 1926-27	Rs. 2,077
Annual average cost	„ 5,667

Remarks.—Government have decided, as a measure of economy, to provincialize the post of Plant Pathologist which had been borne on the cadre of the Indian Agricultural Service and which has since been removed from that cadre with the sanction of the Secretary of State. The pay of the new appointment is Rs. 250—20—750 with an efficiency bar at Rs. 550. The expenditure during the current year from 3rd September 1926 at Rs. 350 per mensem on account of the pay of the person holding the post will amount to Rs. 2,077.

34, AGRICULTURE (Transferred)—concld.

ITEM 54. Grant of special pay to Mr. A. H. KHAN, Inspector, Bombay City and Harbour Veterinary Department, for working as Demonstrator in Anatomy at the Bombay Veterinary College, in addition to his own duties.

Expenditure sanctioned in 1926-27	Rs. 175
Annual average cost	„ 300

Remarks.—Mr. A. H. Khan, an Inspector on Rs. 100—10—150 in the Bombay City and Harbour Veterinary Department, was granted study leave in the year 1925 and joined the Royal Dick Veterinary College, Edinburgh, with the object of specialising in Anatomy. At the time of granting the leave no promise of promotion to a higher appointment was made to him, but in order to utilise his special knowledge for the benefit of students at the Bombay Veterinary College it was decided on his return in August 1926 that in addition to his duties as Inspector he should work as a "Demonstrator of Anatomy" at the College. For this additional work he is given Rs. 25 per mensem as special pay.

ITEM 55. Opening of new Veterinary Dispensaries in the Thar Parkar District.

Expenditure sanctioned in 1926-27	Rs. 2,985
Annual average cost	„ 4,440

Remarks.—The Thar Parkar District is subject to severe outbreaks of cattle diseases of various sorts. The district covers an extensive area and the only veterinary dispensary it possessed, *viz.*, that at Mirpurkhas, was quite unable to meet its requirements. The District Local Board, Thar Parkar, accordingly resolved to open three new veterinary dispensaries at Umerkote, Jamesabad and Digri or Jhudo. There was formerly a dispensary at Umerkote, but it was closed in 1923, as the Board was not able to maintain it. As the need for more dispensaries was established, it was decided to open two new dispensaries in the current year, leaving the third to be opened next year. Under the rules for the working of the Civil Veterinary Department, Government give grants-in-aid to District Local Boards towards the maintenance of dispensaries and, in addition, bear the cost on account of the pay and allowances of the veterinary assistant surgeon in charge of the dispensary. The minimum Government grant fixed for a veterinary dispensary in Sind is Rs. 750 per annum. The cost of the veterinary assistant surgeons and the maintenance grants during the year will be as follows :—

	Rs.
Pay of two Veterinary Assistant Surgeons at Rs. 75—4—155 each per mensem (Rs. 75 × 2 × 9)	1,350
Dispensary allowance to the Veterinary Assistant Surgeon at Umerkote at Rs. 15 per mensem	135
Maintenance grant at Rs. 750 per annum each	1,500
Total ..	2,985

Grand Total, 34, Agriculture (Transferred) .. .. Rs. 10,187

35, INDUSTRIES (Transferred)

ITEM 56.—Appointment of a demonstrator for wool spinning and weaving in the Department of Industries.

Expenditure sanctioned in 1926-27	..	Rs. 1,000
Average annual expenditure	..	„ 1,500

Remarks.—In the year 1922, the Director of Industries submitted a comprehensive scheme for extending the operations of the weaving section of the Department. The entire scheme was administratively approved by Government in 1923 and effect was to be given to it as funds permitted. In due course the Director submitted in 1923 proposals to introduce wool spinning and weaving as a spare time industry at a cost of Rs. 1,500 as detailed below :—

1.	Demonstrator for wool spinning and weaving at Rs. 60 per mensem..	Rs. 720
2.	Rents	„ 180
3.	Other contingencies	„ 600
		„ 1,500

Provision was made in the budget estimates for 1923-24 on account of the above scheme, but was omitted for want of funds. The scheme was again entered in the estimates of 1924-25 but for lack of funds was dropped. The Director renewed his application during the current year and proposed that the demonstrator should in the first instance be appointed for a period of 2 years only. As the cost on account of the scheme during the current year could be met by re-appropriation from the saving santicipated in the same major head " 35, Industries " the expenditure on account of the scheme was sanctioned with the consent of the Finance Department. The matter was reported to the Finance Committee.

Grand Total, 35, Industries (Transferred) .. Rs. 1,000

37, MISCELLANEOUS DEPARTMENTS (Reserved)

ITEM 57.—Entertainment of a hamal for cleaning the offices of the Factory, Boiler and Smoke Nuisances Departments.

Expenditure sanctioned in 1926-27	Rs. 297
Average annual expenditure	„ 324

Remarks.—The Offices of the Factory Boiler and Smoke Nuisances Departments located in the Old Custom House were hitherto being cleaned by a hamal entertained in the Cotton Excise Department. Owing to the abolition of the latter Department a separate hamal had to be engaged on a pay of Rs. 20 and Rs. 7 house rent for the Factory, etc., Departments. The services of the hamal during his spare time are being utilized for other menial work in the office.

Grand Total, 37, Miscellaneous Departments (Reserved) .. Rs. 297

'37, *MISCELLANEOUS DEPARTMENTS (Transferred)*'

ITEM 58.—One clerk at Rs. 60 per mensem required by the Electrical Engineer to Government in connection with the examinations for the licensing of wiremen and clerical contractors.

Expenditure sanctioned in 1926-27	Rs. 204
Annual average cost	„ 720

Remarks.—The Central Board of Examiners appointed in connection with the work of the grant of certificates of competency and licenses to Electrical Contractors and wiremen in the Presidency of Bombay were unanimously of opinion that an additional clerk should be provided to deal with the licensing work. Only one clerk was appointed to do this work from the first. The numberless communications received regarding unlicensed men doing wiring or any other work, enquiries regarding renewal of licenses and competency certificates and intimations to be sent to all holders of licenses and competency certificates with regard to renewals increased the work. This renewal work is a source of income and cannot be neglected and licenses and competency certificates must be renewed by the due date. Up to the end of May 1926, 278 contractor's licenses, 439 class I certificates and 331 class II certificates were issued. The number of class II certificates were expected to increase very largely in the near future owing to the fact that from the 1st of January 1927 every licensed contractor must employ at least 75 per cent. of certificated men. All the renewal work in addition to the examination work was far too much for one clerk and the work was falling badly into arrears. In these circumstances sanction was accorded to the appointment of a second clerk on Rs. 60 per mensem. The income derived from the fees received for the examination and renewal of licenses is more than sufficient to cover the cost of this extra appointment.

Grand Total, 37, Miscellaneous Departments (Transferred) .. Rs. 204

41, CIVIL WORKS—PROVINCIAL (Partly Reserved and partly Transferred)

ITEM 59.—Conversion of one of the posts of the Section Typists into that of a stenographer on Rs. 150—25—300 in the Public Works Department, Secretariat.

Expenditure sanctioned in 1926-27	Rs. 1,695
Annual average cost	„ 2,695

Remarks.—There was only one post of a stenographer on Rs. 150—25—300. In addition to this there were six posts of section typists who were paid on piece-work. When the Secretary and the Joint Secretary were in Bombay during the cold weather the two Under Secretaries and the Financial Adviser had the use of the one permanent stenographer. When, however, the Secretary and the Joint Secretary went away to Mahableshwar and Poona, the stenographer went with them and therefore for 8 months in the year the Secretariat was without a stenographer at all. This meant that the two Under Secretaries and the Financial Adviser had to write everything themselves which involved much delay and a great deal of unnecessary labour. There is a fine technical library in the Public Works Department, Secretariat. This library was going to rack and ruin through the Secretariat having no librarian to look after it. In these circumstances a second post of the stenographer on Rs. 150—25—300 has been created and one of the six posts of the section typists has been abolished. The average earnings of these section typists work out to Rs. 150 a month per head or rather more. The shorthand writer is to look after the library in addition to his own work.

ITEM 60.—Electrical Inspector for the Aden Settlement and Cantonment.

Expenditure sanctioned in 1926-27	Rs. 1,750
Annual average cost	„ 4,200

Remarks.—The electricity plant of the Aden Settlement was completed. In order to get the work done in connecting up premises, etc., as quickly as possible it was a matter of great importance to have an Electrical Inspector for the Aden Settlement to deal with cases arising under the Indian Electricity Act. Besides under the Indian Electricity Act it is obligatory on Government to make some arrangement for carrying out inspection work. In these circumstances a temporary post of an Electrical Inspector for the Aden Settlement and the Aden Cantonment has been created and Mr. W. H. B. Wight, Electrical Engineer, Aden Settlement, has been appointed thereto at present on pay of Rs.300 per mensem *plus* a conveyance allowance of Rs. 50 per mensem with effect from the 1st October 1926. The necessity of this post was recognised by the Executive Committee of Aden and the appointment of Mr. Wight thereto was recommended by that body.

ITEM 61.—Creation of the post of a head clerk to the Electrical Engineer to Government and the conversion of the then existing post of a head clerk to that of the head clerk to the Executive Electrical Engineer.

Expenditure sanctioned in 1926-27	Rs. 3,190
Annual average cost	„ 4,727

Remarks.—Since the formation of the Electrical District into a Superintending Engineer's charge with effect from the 1st May 1925, a separate office for the Electrical Engineer to Government has been formed for the efficient performance of executive and administrative work. Both the Electrical Engineer to Government and the Executive Electrical Engineer to Government obviously must have a head clerk. The scale of pay fixed for a head clerk of an ordinary Superintending Engineer is Rs. 220—10—300. An ordinary Superintending Engineer has expenditure to control far greater as a rule than the Electrical Engineer and has five or so Executive Divisions as against the Electrical Engineer's one. Still he does not have so much technical and other advisory work to do as the Electrical Engineer has in connection with licenses, etc. In these circumstances a post of a head clerk on Rs. 200—10—300 has been created for the office of the Electrical Engineer to Government and the then existing post of the head clerk has been converted into that of the head clerk of the office of the Executive Electrical Engineer on Rs. 130—5—180 *plus* Rs. 40 station allowance with effect from the 1st May 1925. The pay of a head clerk of an ordinary Executive Engineer is Rs. 130—5—180. The station allowance is granted to the head clerk stationed in Bombay.

ITEM 62.—Compensatory local allowance to certain temporary Engineers.

Expenditure sanctioned in 1926-27	Rs. 2,316
Annual average cost	„ 3,783

Remarks.—When temporary Engineers (excepting those serving on the Lloyd Barrage and Canals Construction Project) are appointed, they are employed for service anywhere and they are actually moved about from Division to Division. No time scale of pay has been fixed for them but generally their pay is so fixed as to be within the scale of pay sanctioned for the officers of the Bombay Engineering Service. If, therefore, for reasons of work they

are posted to one of the expensive places where Government consider it necessary to give a compensatory local allowance to their permanent men, then in all fairness and justice they should also be given that allowance. In these circumstances grant of the compensatory local allowance has been sanctioned to certain temporary Engineers with effect from the 13th July 1926.

ITEM 63. Conversion of certain temporary posts of peons into permanent ones and the revision of the pay of the peons in the office of the Superintending Engineer, Deccan Irrigation Circle.

Expenditure sanctioned in 1926-27 .. .. .. Rs. 457
Annual average cost .. .. „ 261

Remarks.—When the general revision of pay of menials in the several Public Works Department permanent offices in the mofussil was sanctioned in the Government Resolution No. 1054, dated the 8th June 1925, the office of the Superintending Engineer, Deccan Irrigation Circle, was not included therein as it was not permanent at the time when the proposals of revision of pay were called for from the several officers. When this office was made permanent, one havaldar and two peons were made permanent on their then existing pay and one Ramoshi and seven peons were continued on temporary establishment. In the revision the number of the permanent menials in the office of the Superintending Engineer, Central Circle, was raised from three to seven. The office of the Superintending Engineer, Deccan Irrigation Circle, is equal in status with that of the Superintending Engineer, Central Circle. The same number of menials has, therefore, been brought on permanent establishment on the following revised rates of pay and the pay of the temporary menials has been revised as under in accordance with the orders in the Government Resolution, Finance Department, No. 144 dated 19th October 1921, with effect from the 8th June 1925 :—

	Pay before revision	Pay after revision
Permanent	Rs.	Rs.
1 Havaldar	19	22
1 Peon	16	19
5 Peons	16 each	18 each.
Temporary		
2 Peons	16 each	18 each.
1 Ramoshi	16	18

In order to reduce the cost, two adult peons on the temporary establishment will be replaced by an equal number of boy-peons when vacancies occur.

Grant Total—41, Civil Works .. .. Rs. 9,408

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"47, MISCELLANEOUS" (*Reserved*)

ITEM 64: Grant-in-aid to the Pandharpur Orphanage.

Expenditure sanctioned in 1926-27	Rs. 500
Average annual cost ...	„ 500

Remarks.—In view of the good work done by the Orphanage, an annual grant of Rs. 500 has been sanctioned with effect from the current year (1926-27).

Grand Total—47, Miscellaneous (Reserved)	Rs. 500
Grand Total of all Heads (Charged to Revenue)	Rs. 89,383

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